

Analysis of *LKjIP* performance measurement with the value for money concept at Bappeda Bali Province

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ABSTRACT

This study aims to measure the performance of *Laporan Kinerja Instansi Pemerintah (LKjIP)* with the concept of value for money at the Regional Development Planning Agency (*Bappeda*) of Bali Province. Performance measurement in the public sector is important to determine accountability and can improve the quality of public services. Government agencies that have carried out performance measurement need to report it in the form of *LKjIP*. To ensure that the performance achievements in *LKjIP* are correct, it is necessary to re-measure performance using the concept of value for money. Value for money is useful for checking whether the performance of the Bali Province *Bappeda LKjIP* in 2021 and 2022 has fulfilled the principles of economically, efficiently, and effectively. This research uses a qualitative method. Data collection was carried out by unstructured interviews and documentation in the form of *LKjIP* in 2021 and 2022. The analysis technique used is descriptive analysis technique by conducting a process of data collection, data reduction, data presentation, and conclusion drawing. The results showed that the performance of the *Bappeda* Bali Province *LKjIP* in 2021 and 2022 in terms of economy was categorized as economical, in terms of efficiency it was categorized as efficient, and in terms of effectiveness it was categorized as effective. This research is expected to provide a consideration for the government to pay more attention to performance in terms of economy, efficiency, and effectiveness. This is intended in achieving *LKjIP* performance not only in terms of the main performance indicators.

Keywords: performance measurement, value for money, economy, efficiency, effectiveness

1. Introduction

Public sector organizations can be interpreted as entities that are active in providing services to the community and play a role in carrying out state duties in accordance with the provisions of the state constitution. At this time, public sector organizations are often considered as inefficient institutions, tend to be wasteful in using the budget, are prone to leakage of funds, and often experience losses in carrying out their activities [1]. The negative image attached to most public services in Indonesia requires the public to be smarter and think critically about government performance, especially in terms of public accountability carried out by public sector organizations.

Accountability in government agencies is not only limited to the ability to demonstrate the use of the source of funds obtained, but also includes the obligation for government agencies to prove that the use of these funds is in accordance with applicable regulations and the previously established budget [2]. The budget used by the government in carrying out its activities comes from the public. Therefore, the use of the budget needs to be accounted for to the public by publishing information about the allocation of funds and the performance achievements achieved. This is in accordance with Government Regulation No. 8 of 2006 concerning Financial and Performance Reporting of Government Agencies, as well as Minister of PAN Regulation No. 53 of 2014, in which all government agencies need to measure

performance and prepare *Laporan Kinerja Instansi Pemerintah (LKjIP)* as a manifestation of accountability for the implementation of their duties and functions in creating good governance.

The Regional Development Planning Agency (*Bappeda*) of Bali Province has responsibility for planning, coordinating and organizing, evaluating, and being responsible for technical policies in the implementation of regional development planning. *Bappeda* Bali Province is one of the government agencies that has made and reported its performance in the form of *LKjIP*. The performance achievements in the *LKjIP* that have been made by *Bappeda* Bali Province show good results, namely 96.20% in 2021 and 95.25% in 2022. It can be seen that the percentage of performance achievement in 2022 is smaller than 2021, but when viewed in terms of budget realization, it shows the opposite. Where the realization in 2021 is lower when compared to 2022. The following is a table of *Bappeda*'s budget realization for 2021 and 2022:

Table 1. Budget Realization in 2021-2022

Year	Budget (Rp)	Realization (Rp)	Difference (Rp)
2021	23,587,842,782.00	21,097,704,767.00	2,490,138,015.00
2022	22,141,607,206.00	20,561,853,899.12	1,579,753,306.88

Source: LKjIP Bappeda Bali Province Year 2022

Based on [Table 1](#), the budget realization of *Bappeda* Bali Province in 2021 and 2022 has not yet reached the set budget target. In 2021, the budget realization has not reached the set target due to Covid-19 which has caused budget refocusing and delays in implementing several activities/sub-activities. This budget refocusing will certainly greatly affect the regional development targets that have been set and also several other aspects namely, aspects of public welfare, public services, macroeconomic framework, and regional financial policies. The budget allocated to programs/activities should have made a positive contribution to the goals and objectives set. Because some activities cannot be carried out and the realized budget has not reached the budget target, it will have an impact on the achievement of organizational performance. Therefore, to further ensure that the results of performance measurement in *LKjIP* are correct, *Bappeda* performance needs to be measured again with another performance measurement system. Performance measurement used in the public sector is the concept of value for money.

Value for money has the meaning of a price for the value of money, which means that every rupiah must be used properly and valued properly [\[3\]](#). The concept of value for money has three main elements, namely economy, efficiency, and effectiveness. In measuring performance using value for money, it is necessary to consider three sides simultaneously namely, in terms of input, output, and outcome [\[4\]](#). The concept of value for money can provide information to the public about the budget that has been spent by government agencies, whether the budget has provided a benefit to the community or not. So that in its implementation, this concept is useful in evaluating the performance of a government agency starting from the planning stage to the budget realization stage [\[5\]](#).

Research on the analysis of performance measurement of public sector agencies using the basis of the concept of value for money has been carried out by several researchers by producing findings that vary in each agency. Financial performance at the Tembokrejo Village Office, Gumukmas District, Jember Regency if assessed in terms of economy shows uneconomical results, assessed in terms of efficiency shows balanced efficient results, and if assessed in terms of effectiveness shows effective results [\[6\]](#). Meanwhile, the performance of the Sidoarjo Regency Regional Government Agency, when assessed from an economy perspective, shows economical results, when assessed in terms of efficiency, it shows efficient results, and when assessed in terms of effectiveness, there are three indicators of effective results and one indicator that is included in the balanced effective criteria [\[5\]](#). In addition, the

financial performance of the Kediri District Development Planning Agency for the 2017-2021 period when assessed from the economy, efficiency and effectiveness ratios is in accordance with the value for money criteria [7].

Based on the explanation above, it is necessary to conduct research with the title "Analysis of *LKjIP* Performance Measurement with the Value for Money Concept at Bappeda Bali Province". With the aim of this study is to determine the performance of *LKjIP Bappeda* Bali Province in 2021 and 2022 when viewed in terms of economy, efficiency, and effectiveness.

Public Sector Organization

Public sector organizations are organizations that are financed through taxes or other state revenues that have been regulated by law, in carrying out the provision of goods or services related to the public interest [8]. So public sector organizations are not profit-oriented but oriented towards the public interest [9]. Some of the characteristics that must be met so that an organization can be called a public sector organization include: (a) The organization is responsible for providing public goods and services; (b) The organization is related to the implementation of state activities or has cooperation with the government; (c) The organization belongs to the public/state and not to individuals or groups [3].

Performance and Performance Measurement

Performance is a representative of the level of success in carrying out activities, plans, or policies to achieve the goals, objectives, vision and mission of the organization in an organization's strategic planning [8]. The term performance is often used to refer to the level of achievement or success of a person or group of people [10]. When a person or group of people has determined the criteria for success, then that person or group of people can measure their performance. Performance measurement is the process of evaluating the achievement of the implementation of an organization's activities based on goals and objectives as well as predetermined standards and criteria [11]. Performance measurement is a management tool used to assess the success of an organization [12]. The purpose of performance measurement is to improve government performance so that it is focused on the objectives set so as to increase the efficiency and effectiveness of the performance of public institutions in providing services to the community [13].

Government Agency Performance Report (*LKjIP*)

LKjIP is a form of accountability of government agencies related to the implementation of tasks and functions that have been entrusted with the use of the budget [14]. A quality *LKjIP* must fulfill the principles of a good report, namely: relevant, accuracy and reliability, comparability, variability, timeliness, understandability, the principle of the scope of responsibility, the principle of priority, the principle of benefit, and following the reporting standards set in accordance with statutory regulations. The contents of *LKjIP*, namely: (a) general explanation of the organization, (b) planning and summary of the performance agreement in the year concerned, (c) organizational performance achievements in accordance with the results of organizational performance measurement, (d) budget realization in the year concerned in accordance with the amount stated in the performance agreement document, (e) conclusions on organizational performance achievements and actions to be taken by the organization to improve its performance [15].

Value for Money

Value for Money means respect for the value of money, which means that every rupiah should be well spent and properly valued. Value for Money plays a role in helping to improve the quality of public services in the right way and in accordance with the target, thus enabling the creation of good quality services using efficient and economical resources. Value for Money is based on three main elements [3] namely:

Economy, Economy in this context refers to the notion of austerity, which includes prudence and accuracy in the management of resource allocation, as well as the acquisition of inputs of a certain quality and quantity at the lowest price. Economy is the comparison between input

and input value expressed in units of currency. The level of economy can be calculated using the following formula [3]:

$$\text{Economy} = \frac{\text{input}}{\text{input value}} \times 100\% \dots \dots \dots (1)$$

The input in economy measurement is budget realization, while the input value in economy measurement is the budget target. In economy measurement, public sector performance can be classified based on the following criteria [8]:

- If the ratio value < 100% meaning economical
- If the ratio value = 100% meaning balanced economical
- If the ratio value > 100% meaning uneconomical

Efficiency, Efficiency is closely related to the concept of productivity which means efficient use of resources by minimizing the use of resources and maximizing the results. Efficiency is a comparison between output and input (cost of output) used with regard to performance standards or targets that have been set previously. The level of efficiency can be calculated with the following formula [3]:

$$\text{Efficiency} = \frac{\text{Output}}{\text{Input}} \times 100\% \dots \dots \dots (2)$$

Output can be interpreted as the final result of program or policy implementation. In measuring efficiency, the output is the percentage of physical realization, while the input used is the percentage of financial realization. In measuring efficiency, public sector performance can be classified based on the following criteria [8]:

- If the ratio value < 100% meaning inefficient
- If the ratio value = 100% meaning balanced efficient
- If the ratio value > 100% meaning efficient

Effectiveness, Effectiveness is related to achieving the goals and objectives of the target activities. An organization program or activity is considered effective if the activity process can meet the final policy goals or objectives. An organization is said to have run effectively if the organization has successfully achieved its goals. Effectiveness can be formulated as follows [3]:

$$\text{Effectiveness} = \frac{\text{Outcome}}{\text{Output}} \times 100\% \dots \dots \dots (3)$$

The outcome used to measure effectiveness is the performance achievement of each program activity of *Bappeda* Bali Province, while the output is the performance target. In measuring effectiveness, public sector performance can be classified based on the following criteria [8]:

- If the ratio value < 100% meaning ineffective
- If the ratio value = 100% meaning balanced effective
- If the ratio value > 100% meaning effective

2. Method

This research uses a qualitative method with a descriptive approach. The qualitative descriptive method is a description based on the results of interviews, and documentation that relies on measuring the performance of *Bappeda* when viewed using the concept of value for money. In this study using two types of data, namely quantitative data and qualitative data. The quantitative data used in this research is the *LKjIP* of *Bappeda* Bali Province in 2021 and 2022. Meanwhile, the qualitative data used are the results of unstructured interviews with the Sub-Coordinator Section of the Substance Unit for Program Preparation, Evaluation, and Reporting. The section was chosen as an informant because it has the duties and responsibilities in preparing *LKjIP*.

The place of this research is at *Bappeda* of Bali Province with a research time of six months starting from February 2023 to July 2023. *Bappeda* Bali Province was chosen because this agency has responsibility for development in the Bali area and every fiscal year this agency must make and report its performance in the form of *LKjIP*.

The analysis technique in the research is descriptive qualitative to describe in detail how the Bali Province Bappeda implements existing programs and activities and analyze whether the performance of the Bali Province *Bappeda LKjIP* program has met the requirements of Value for Money. The stages of data analysis begin with the process of data collection, data reduction, data presentation, and conclusion drawing.

3. Results and Discussion

Economy Ratio Analysis

Table 2. Economy Measurement of *LKjIP Bappeda* Bali Province in 2021

No	Program	Realization	Budget	Ratio Value (%)	Criteria
1	<i>Program Penunjang Urusan Pemerintah Daerah Provinsi</i>	14,269,812,376	16,068,159,591	88.81	Economical
2	<i>Program Perencanaan, Pengendalian dan Evaluasi Pembangunan Daerah</i>	4,961,100,799	5,376,936,354	92.27	Economical
3	<i>Program Koordinasi dan Sinkronisasi Perencanaan Pembangunan Daerah</i>	1,866,791,592	2,142,746,837	87.12	Economical
Average Economy Ratio				89.40	Economical

Source: Secondary data processed, 2023

Table 3. Economy Measurement of *LKjIP Bappeda* Bali Province in 2022

No	Program	Realization	Budget	Ratio Value (%)	Criteria
1	<i>Program Penunjang Urusan Pemerintah Daerah Provinsi</i>	16,097,575,611	17,152,664,247	93.85	Economical
2	<i>Program Perencanaan, Pengendalian dan Evaluasi Pembangunan Daerah</i>	2,696,217,764	2,978,680,162	90.52	Economical
3	<i>Program Koordinasi dan Sinkronisasi Perencanaan Pembangunan Daerah</i>	1,768,060,524	2,010,262,797	87.95	Economical
Average Economy Ratio				90.77	Economical

Source: Secondary data processed, 2023

Based on [Table 2](#) and [Table 3](#), the average economy ratio using the concept of value for money in 2021 is 89.40% and in 2022 it is 90.77%, indicating that all programs contained in the *LKjIP* of *Bappeda* Bali Province are considered economical because the ratio value is less than 100%. This means that in 2021 and 2022 the budget realization is smaller than the budget target. In this case, *Bappeda* Bali Province will be able to implement programs/activities with a lower realization value or by reducing unnecessary costs without having to change the previously set quality standards. Although the budget is not fully absorbed, the quality standards are still achieved and each program can be realized in accordance with the goals and objectives of the organization and can improve the quality of development planning in Bali with the realization of a more economical budget. So, the performance of the *LKjIP Bappeda* Bali Province in 2021 and 2022 is considered economical.

Efficiency Ratio Analysis

Table 4. Efficiency Measurement of *LKjIP Bappeda* Bali Province in 2021

No	Program	% Physical Realization	% Financial Realization	Ratio Value (%)	Criteria
1	<i>Program Penunjang Urusan Pemerintah Daerah Provinsi</i>	98.56	88.81	110.98	Efficient
2	<i>Program Perencanaan, Pengendalian dan Evaluasi Pembangunan Daerah</i>	80.97	92.27	87.75	Inefficient
3	<i>Program Koordinasi dan Sinkronisasi Perencanaan Pembangunan Daerah</i>	95.47	87.12	109.58	Efficient
Average Efficiency Ratio				102.77	Efficient

Source: Secondary data processed, 2023

Based on [Table 4](#), the results of the calculation of the efficiency ratio in 2021 show that of the three programs contained in *LKJIP*, two programs are declared efficient because they have a percentage ratio value exceeding 100%. The programs are *Program Penunjang Urusan Pemerintah Daerah* with a value of 110.98%, and *Program Koordinasi dan Sinkronisasi Perencanaan Pembangunan Daerah* of 109.58%. These two programs are able to produce maximum output by using the minimum input possible. Meanwhile, *Program Perencanaan, Pengendalian, dan Evaluasi Pembangunan Daerah* is considered inefficient because it has a ratio value of less than 100%, which is 87.75%. This is because *Penyusunan Perencanaan dan Pendanaan* Activities targeted to produce 8 documents but only realized as many as 7 documents due to the implementation of regional *Musrenbang* carried out hybrid through zoom due to Covid-19 conditions. In addition, the implementation of *Kegiatan Forum Konsultasi Publik* took place briefly so that only 2 documents were produced. Although there is one inefficient program, the average value of the efficiency ratio in 2021 is 102.77%. Because the percentage of the ratio value is more than 100%, in 2021 the overall performance of the Bali Province *Bappeda LKjIP* can be said to be efficient.

Table 5. Efficiency Measurement of *LKjIP Bappeda* Bali Province in 2022

No	Program	% Physical Realization	% Financial Realization	Ratio Value (%)	Criteria
1	<i>Program Penunjang Urusan Pemerintah Daerah Provinsi</i>	98.47	93.85	104.92	Efficient
2	<i>Program Perencanaan, Pengendalian dan Evaluasi Pembangunan Daerah</i>	96.57	90.52	106.69	Efficient
3	<i>Program Koordinasi dan Sinkronisasi Perencanaan Pembangunan Daerah</i>	98.40	87.95	111.88	Efficient
Average Efficiency Ratio				107.83	Efficient

Source: Secondary data processed, 2023

Based on [Table 5](#), all programs implemented by *Bappeda* Bali Province in 2022 have met the criteria of efficient with a percentage exceeding 100%. Although the programs implemented have been efficient, there are still several activities whose output levels have not

met the predetermined targets, namely *Administrasi Keuangan Perangkat Daerah Activities* and *Administrasi Umum Perangkat Daerah*. In *Kegiatan Administrasi Keuangan Perangkat Daerah Activities*, the resulting output did not reach 100% due to employee mutations which caused the number of ASN salary and allowance *SPP/SPM* documents to decrease. Then for *Administrasi Umum Perangkat Daerah activities*, the realization of outputs did not reach the target due to the shopping for office equipment and supplies that could not be realized due to the absence of suitable vendors. Although the output targets of the three programs did not reach 100%, the budget absorption has been carried out efficiently. So, it can be said that *Bappeda Bali Province* can use the minimum input possible in achieving a certain level of output. Overall, the *LKjIP* of *Bappeda Bali Province* for 2022 can be said to be efficient with an average efficiency ratio exceeding 100%, namely 107.83%.

Effectiveness Ratio Analysis

Based on [Table 6](#), the results of the *LKjIP* calculation using the effectiveness ratio in 2021 show that *Program Penunjang Urusan Pemerintah Daerah and Program Koordinasi dan Sinkronisasi Perencanaan Pembangunan Daerah* are considered effective because the ratio value exceeds 100%. Both programs have shown performance achievements that exceed the set targets. Meanwhile, *Program Perencanaan, Pengendalian, dan Evaluasi Pembangunan Daerah* is considered ineffective because the ratio value is less than 100%, namely 87.75%. The achievement of this program has not reached the set target due to budget refocusing after handling Covid-19. The *Musrenbang* Sub-Activity was originally targeted to carry out face-to-face *Musrenbang*, but its implementation was carried out hybrid through zoom so that the results achieved from these activities were not optimal. In addition, in 2021 there was a change in the budget ceiling due to an adjustment in the description of expenditure due to an increase in *UMK/R* and *BPJS* rates, as well as other funding needs. Even though there is one program that has not been effective, when assessed as a whole, the performance of the *LKjIP Bappeda Bali Province* in 2021 can be said to be effective with an average effectiveness ratio exceeding 100%, namely 110.89%.

Table 6. Effectiveness Measurement of *LKjIP Bappeda Bali Province* in 2021

No	Program	%Performance Achievement	%Performance Target	Ratio Value (%)	Criteria
1	<i>Program Penunjang Urusan Pemerintah Daerah Provinsi</i>	110.98	82	135.34	Effective
2	<i>Program Perencanaan, Pengendalian dan Evaluasi Pembangunan Daerah</i>	87.75	100	87.75	Ineffective
3	<i>Program Koordinasi dan Sinkronisasi Perencanaan Pembangunan Daerah</i>	109.58	100	109.58	Effective
Average Effectiveness Ratio				110.89	Effective

Source: Secondary data processed, 2023

Table 7. Effectiveness Measurement of *LKjIP Bappeda Bali Province* in 2022

No	Program	%Performance Achievement	%Performance Target	Ratio Value (%)	Criteria
1	<i>Program Penunjang Urusan Pemerintah Daerah Provinsi</i>	104.92	82	127.95	Effective
2	<i>Program Perencanaan, Pengendalian dan</i>	106.69	100	106.69	Effective

No	Program	%Performance Achievement	%Performance Target	Ratio Value (%)	Criteria
<i>Evaluasi Pembangunan Daerah</i>					
3	<i>Program Koordinasi dan Sinkronisasi Perencanaan Pembangunan Daerah</i>	111.88	100	111.88	Effective
Average Effectiveness Ratio				115.51	Effective

Source: Secondary data processed, 2023

Based on [Table 7](#), each program implemented by *Bappeda* Bali Province in 2022 has met the effective criteria with a percentage ratio value that exceeds 100%. This means that the program of activities implemented by the *Bappeda* Bali Province in 2022 can meet the final target of the policy or it is said to be spending wisely. In 2022, *Bappeda* Bali Province only carries out 41 sub-activities while in 2021 it reaches 59 sub-activities. So, in 2022 there were 18 sub-activities that could not be implemented due to budget constraints, and were eliminated in the amendment to the *Rencana Kerja Perangkat Daerah (RKPD)*. Although some sub-activities cannot be implemented, the performance achievements of each program have exceeded the set targets. The average effectiveness ratio also shows results that are considered effective with a value of 115.51%. So overall the *LKjIP* of *Bappeda* Bali Province for 2022 can be said to be effective.

4. Conclusion

Based on the results and discussion previously presented regarding the performance measurement of the *LKjIP Bappeda* Bali Province in 2021 and 2022 using the concept of value for money, it can be concluded as follows:

- 1) *LKjIP* performance of *Bappeda* Bali Province in terms of economy is categorized as economical because the average value of the economy ratio is less than 100%. This shows that *Bappeda* Bali Province is able to manage the budget appropriately and is able to make savings.
- 2) *LKjIP* performance of *Bappeda* Bali Province in terms of efficiency is categorized as efficient. Although in 2021 there is still one activity program that is considered inefficient, in 2022 the program can produce maximum output and is considered efficient. This shows that *Bappeda* Bali Province is able to manage resources well, namely by using the lowest input to produce maximum output.
- 3) *LKjIP* performance of *Bappeda* Bali Province in terms of effectiveness is categorized as effective. Even though in 2021 there was one program that was considered ineffective, overall the program of activities carried out by *Bappeda* Bali Province was able to achieve the ultimate goal of the policy or said to be spending wisely.

This research has tried to develop previous research. However, there are still some research limitations that can affect the research results. The limitations of this study cannot make direct observations to determine the actual achievement of each work program. So that the results of the performance measurement analysis have not described the overall performance of *Bappeda* Bali Province. In order to optimize the research results, interviews were conducted with parties involved in the organization so that they could provide explanatory or supporting information for the *LKjIP* obtained.

In addition to limitations, researchers also provide suggestions that can be used as a consideration or input, namely:

- 1) *Bappeda* Bali Province is expected to maintain and improve its performance for the coming years, so as to increase economic values, efficiency, and effectiveness in each activity program and be able to achieve the expected goals and objectives.

- 2) *Bappeda* Bali Province is expected to pay attention again in the preparation of its planning documents, especially in *Program Perencanaan, Pengendalian dan Evaluasi Pembangunan Daerah*. By looking at the evaluation of previous years, activities that cannot be maximally realized can be readjusted both from the budget and the performance target. So that there is no waste or less than the maximum in the planned program/activity.
- 3) The results of this *LKjIP Bappeda* Bali Province performance measurement research are expected to be used as a measuring tool for organizational performance and also useful as input in decision making for the coming year.
- 4) In addition to limitations, researchers also provide suggestions for future researchers, namely that they can use research objects in other agencies so that they can find out the performance of related agencies and it is hoped that in the next performance measurement in a government agency, they will not only use three concepts of measuring value for money, namely economy, efficiency, and effectiveness, but if necessary, they can add two concepts including *keadilan* (equity) and *kesetaraan* (equality) in examining the programs/activities of an agency.

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