



Assessing Local Government Performance to Manage Poverty Alleviation Program Based on Value for Money Approach

Tommy Anggriawan¹

Faculty of Administrative Science, Universitas of Brawijaya, Malang, Indonesia

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ABSTRACT

Various kinds of poverty reduction programs and activities have been implemented with large budget funds, but it is still difficult to see a clear justification on poverty reduction because of the policies that have been carried out. To increase the synergy of poverty reduction programs and to stimulate the economy of poor families, this research aims to measure the performance of the government of Pasuruan Regency by using a value for money approach based on the performance budget of a program, which uses the economy, efficiency, and effectiveness ratio. This research uses case study research with a qualitative approach. Findings of this study indicate that the average economic ratio of the overall achievement ratio is 82.4%, it is considered economical. Overall, the efficiency ratio of the Pasuruan Regency Government's performance has been efficient, which is 134.1%, Meanwhile, the effectiveness ratio obtained an average result of 122.41% thus it can be classified the performance of the Pasuruan Regency Government is considered effective, however, the performance of the two programs from the Health and Fisheries sector is considered ineffective. It still needs a depth follow up on those programs to get a better synergy, comprehensive strategy in eradicate poverty.

Keyword:

Poverty, Performance
Management, Value For
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INTRODUCTION

The concept of new public management encouraged the government to implement new bureaucratic governance, where this contribution created the opposite of the concept of the state (Denhardt & Denhardt, 2007). Then the

¹ tommyanggriawans@gmail.com

Table 1. Poverty in Pasuruan Regency in 2015-2020

Description	2015	2016	2017	2018	2019	2020
Number of Poor Population	169,190	168,060	165,640	152,480	141,090	151,430
Percentage of Poor Population	10,72	10,34	10,34	9,45	8,68	9,26
Poverty Line (IDR/capita/month)	292,281	315,141	315,141	331,057	335,653	355,299
Poverty Depth Index (P1)	1,43	1,67	1,67	1,5	1,65	1,15
Poverty Severity Index (P2)	0,31	0,44	0,44	0,37	0,43	0,23

Source: Central Bureau of Statistics Pasuruan Regency, 2021

governance issue is improving government performance through the implementation of programs and activities that are appropriate, measurable, monitored, and focused on achieving performance, effectiveness and public accountability (Hood, 1991). The central government as the regional supervisory has established a system of accountability for government performance, locally known as SAKIP, which is confirmed through Presidential Regulation no. 29 of 2014 concerning the Performance Accountability System for Government Agencies in support of good performance measurement.

Since the era of regional autonomy three main pillars that must be prioritized, namely education, health, and the people's economy, as the main basis for poverty alleviation at the provincial level. The issue of poverty at the regional level has become the concern of many relevant stakeholders. Tabel 1 show the issue of poverty in Pasuruan Regency has become a regional priority agenda since 2015. In terms of quantity, poverty in Pasuruan Regency in 2015-2019 experienced a fairly consistent downward trend, this can be seen in 2015 the number of poor people in Pasuruan Regency was at 169,190 people then gradually decreased to 141,090 people in 2019 however, this quantity has increased in 2020 to 151,430 people. This shows that the relationship between the average expenditure of the population from the poverty line is either uncertain or has fluctuated over the past five years. This condition is confirmed by the percentage of poor people in Pasuruan Regency in 2018-2020 which is integrated with the regional poverty index.

It is ironic indeed, while every year the poverty program has been implemented with a large budget, it is difficult to come to a conclusion on poverty reduction as a consequence of the policies that have been carried out, in order to increase the synergy of poverty reduction programs and to stimulate the economy of poor families. Thus, the measurement of the overall program can be classified whether it is feasible to continue or not. For this reason, regional governments are required to be able to build good performance measurement, many studies have been highlighted the performance management assessment since 1990s using balanced scorecard, then continued by integrated performance measurement, comprehensive performance measurement, strategic performance measurement and contemporary performance measurement system (Kaplan &

Norton, 1992; Bititci et al, 1997; Ittner et al., 2003; Burney & Widener, 2007; Hall, 2008).

Unfortunately, some of previous studies have not captured that one model measurement can be implemented in the public sector, as well as known that management and performance measurement in the public sector are fundamentally more complex than the business sector. While recent studies by (Kriswibowo et al., 2020 ; Andriani, 2012; Khikmah, 2014; Pertiwi et al, 2019; Putra, 2014; Sartika & Mulyani, 2017; Sayuti et al, 2018; Setiyaningrum & Isyroah, 2017; Susanto, 2019; Wuwungan et al, 2019) did not adequately capture the measurement of each program can be classified whether it is feasible to continue or not. Additionally, performance measures in the public sector are compiled not only by using one measure but also different measures are needed to determine the success of the implementation of a program/activity that has been carried out. One of performance measurement in the public sector is the used of Value for Money. Value for Money (VFM) in the context of the regional economy is a bridge that enables local governments to achieve a good governance system. In order to support the management of public funds based on the concept of value for money, a good regional financial management system and regional budget are needed (Mahmudi, 2007). The concept of value for money is useful because its implementation can prevent wasting public funds, improve better performance and increase public confidence in local government performance. In order to improve the public sector budget based on the VFM concept, a performance-oriented regional budget fund management system is needed (Pertiwi et al, 2019; Sayuti et al, 2018; Setiyaningrum & Isyroah, 2017).

Given the importance of measuring performance for the public sector, this study seeks to measure the performance of Pasuruan Regency using a value for money based on a program's performance-based budget, by looking at the economy, efficiency, and effectiveness ratio. Thus, the measurement of the overall program can be classified whether it is feasible to continue or not. In other words, poverty alleviation can be carried out more integratively (social, economic, physical/environmental aspects) and holistically (root problems and program interventions).

METHODS

This study uses a case study research type with a qualitative approach to analyse the performance measurements of Pasuruan Government. In general, researchers develop an in-depth analysis of a case using various data collection procedures based on a set time that is assessing the activities of the object being studied (Creswell, 2016) . The data was collected from various secondary sources which include relevant prior studies, books and supporting documents such as the 2015-2019 Pasuruan Performance Accountability System of Government Institution which refers to SAKIP, Government Agency Performance Report document which is refers to LKjIP Pasuruan Regency of 2020 , Pasuruan Regency Center of Bureau Statistics documents which are still relevant, Pasuruan Regional Medium-Term Development Plan or RPJMD documents from 2016 to 2020.

Furthermore, data analysis according to Creswell (2016) in case study research begins with the following steps: 1) collecting categories by searching for data from the documents of SAKIP Pasuruan Year 2015-2019, LKjIP Pasuruan Year 2020, relevant Pasuruan Regency BPS data, at this stage a lot of data collection is used to build an in-depth picture of the case in Pasuruan, 2) direct interpretation carried out by researchers based on the data that has been collected, 3) the researcher tried to form a pattern and equivalence between two or more categories that were used to deepen the case in Pasuruan, in this case, two categories were obtained, namely an increasing percentage of the poor population and a declining economic growth rate, 4) develop generalizations about measuring performance in Pasuruan from various aspects. Economics, efficiency and effectiveness are then compared and differentiated with other literature that discusses performance measurement in other local governments. 5) draw conclusions based on the research results that have been obtained.

RESULT AND DISCUSSIONS

The Measurement of Pasuruan Regency Government Performance in Reducing the Poverty Rate Using Value for Money

In effort to eradicate the poverty rate index in Pasuruan Regency, there are 13 sectors with programs/activities that focus on efforts to reduce poverty namely, Department of Social Affairs, Department of Health, Department of Education, Department of Agriculture, Department of Fisheries, Department of Cooperatives and Small and Medium Enterprises, Department of Village Community Empowerment, Department of Animal Husbandry and Food Security, Department of Manpower, Regional Disaster Management Department, Department of Industry and Trade, Department of Housing and Settlement Areas, and Department of Family Planning and Women's Empowerment. Figures in the 13 sectors are the result of the performance of each regional apparatus that has been processed based on 2020.

Economic Ratio

Economic can be interpreted as the level of costs incurred to carry out a program/activity in order to obtain something desired. The economic level in managing finances can be done by looking at the comparison between the budget and its realization (Andriani, 2012). The economic ratio can be said to be good if the level of expenditure realized is lower than what has been budgeted (Mardiasmo, 2013a). Based on Andriani and Mardiasmo's explanation, mathematically the measurement of economic ratios can be seen in Table 2.

Table 2. Economic Ratios of the Pasuruan Regency Government in Reducing the Poverty Rate Index in 2020

No	Sector	Program	2020		
			Budget (IDR)	Realization (IDR)	Achievement (%)
1	Department of Social Affairs	Poor Program and Social Empowerment	4.772.367.680	4.605.510.000	96,5
2	Department of Health	Program to Improve Maternal and Child Safety, Community Nutrition Improvement Program, Program for Prevention and Control of Infectious and Non-Infectious Diseases, Social Environment Development	80.529.734.470	80.228.999.536	99,6
3	Department of Education	Early Childhood Education Program, Compulsory Education Program for 9 Years of Basic Education, Character Education Program	81.941.465.692	79.624.659.000	97,1
4	Department of Agriculture	Food Crop Production and Horticulture Program, Plantation Crop Production	17.127.060.560	12.127.060.560	70,8
5	Department of Fisheries	Program of Cultivation Fishery	4.179.764.060	3.519.396.000	84,2
6	Department of Cooperatives and SMEs	Cooperative Business Development Program, Micro Business Development Program	4.834.568.038	4.911.243.769	101,5
7	Department of Village Community Empowerment	Program of Village and Sub-District Potential Development	283.442.869	227.371.800	80,2
8	Department of Animal Husbandry and Food Security	Food security and agricultural extension program, livestock production program	4.121.956.266	3.266.213.132	79,2
9	Department of Manpower	Workforce Placement Program and Expansion of Employment Opportunities, Job Training Program and Productivity	5.552.002.730	3.052.002.730	54,9
10	Regional Disaster Management Department	Prevention Program Early Childhood and Natural Disaster Management, Disaster Emergency Response	3.425.461.897	2.011.230.000	58,7
11	Department of Industry and Trade	Trade Program	2.460.530.442	2.460.530.442	100
12	Department of Housing and Settlement Areas	Drinking Water and Sanitation Management, Healthy Environment Program for Residential Areas	42.979.686.700	48.805.258.000	113,5
13	Department of Family Planning and Women's Empowerment	Women's Empowerment Program and Child Protection	6.538.541.634	2.279.424.926	34,8
TOTAL			288.800.929.61543	247.118.899.895	82,4

Source: Processed by Researchers, 2022

The data shown in Table 2 shows that the budget realization in 2020 is IDR. 247.118,899,895 or 82.4% with the smallest economic achievement of 34.8%. Meanwhile, the overall achievement of the sector shows that the economic achievement is fluctuating. The programs/activities that have been implemented in 2020 is considered economical because the realization of the budget is smaller than the budget that has been budgeted. However, there are three programs/activities exceed the budget that has been budgeted with the acquisition of economic values of 101.5, 100 and 113.5. This study is support by Wuwungan et al (2019) that the economical ratio related to the extent to which public sector organizations minimize resource inputs used, by avoiding wasteful and unproductive spending.

So it is necessary to carry out an in-depth evaluation of the three programs to obtain an economic category below 100%, according to Mohrman et al (1995)) this evaluation is a form of feedback that aims to support the alignment of goals in reducing poverty to obtain better organizational performance. Furthermore, the findings of Khikmah (2014) support the uneconomicalness of the three programs that the economic ratio which tends to be equal to 100% and more than 100% is considered uneconomical. Based on several theories and the average acquisition of the measurement of the overall economic ratio in Table 2,

Table 3. Efficiency Ratios of the Pasuruan Regency Government in Reducing the Poverty Rate Index in 2020

No	Sector	Program	2020		
			Input (%)	Output (%)	Efficiency (%)
1	Department of Social Affairs	Poor Program and Social Empowerment	96,5	100	103,6
2	Department of Health	Program to Improve Maternal and Child Safety, Community Nutrition Improvement Program, Program for Prevention and Control of Infectious and Non-Infectious Diseases, Social Environment Development	99,6	100	100
3	Department of Education	Early Childhood Education Program, Compulsory Education Program for 9 Years of Basic Education, Character Education Program	97,1	100	102,9
4	Department of Agriculture	Food Crop Production and Horticulture Program , Plantation Crop Production	70,8	100	141,2
5	Department of Fisheries	Program of Cultivation Fishery	84,2	100	118,7
6	Department of Cooperatives and SMEs	Cooperative Business Development Program, Micro Business Development Program	101,5	100	98,5
7	Department of Village Community Empowerment	Program of Village and Sub-District Potential Development	80,2	100	124,6
8	Department of Animal Husbandry and Food Security	Food security and agricultural extension program, livestock production program	79,2	100	126,2
9	Department of Manpower	Workforce Placement Program and Expansion of Employment Opportunities, Job Training Program and Productivity Prevention Program	54,9	100	182,1
10	Regional Disaster Management Department	Early Childhood and Natural Disaster Management, Disaster Emergency Response	58,7	100	170,3
11	Department of Industry and Trade	Trade Program	100	100	100
12	Department of Housing and Settlement Areas	Drinking Water and Sanitation Management, Healthy Environment Program for Residential Areas	113,5	100	88,1
13	Department of Family Planning and Women's Empowerment	Women's Empowerment Program and Child Protection	34,8	100	287,3
TOTAL			82,4	100	134,1

Source: Processed by Researchers, 2022

the economic ratio indicator of Pasuruan Regency can be said to be economical and has achieved good performance because the government has managed the budget properly.

Efficiency Ratio

Efficiency is closely related to a productivity concept. Efficiency can be interpreted as a comparison between the output produced to input used. According to (Bastian's opinion (2006), the greater the output produced compared input used, the greater level of efficiency of an organization. The inputs obtained from the percentage of the budget used to produce output, while the output obtained from the percentage of achievement of each activity. Table 3 shows the results of measuring the efficiency of the Pasuruan Regency.

Based on the data in table 3, it can be seen that the program was considered efficient with an average efficiency ratio of 134.1, Thus according to Bastian (2006) That efficiency is more than 100% and can achieve output in each activity can be categorized as efficient (Mardiasmo, 2013). Although there are two programs/activities with ratio below 100% is classified as inefficient, namely the Cooperatives and SMEs (98,5%) and the Housing and Settlement Area Office (88.1%). However, the overall performance of the Pasuruan Regency Government has been efficient although it still needs to follow up on the two programs with inefficient gains, synergy and collaboration across sectors and stakeholders in poverty alleviation efforts. This condition is supported that the poverty reduction is recognized that one programs can't only solve short-term poverty problems (Sartika & Mulyani, 2017).

Table 4. Effectiveness Ratios of the Pasuruan Regency Government in Reducing the Poverty Rate Index in 2020

No	Sector	Program	2020		
			Target (Number)	Output (Number)	Effectiveness (%)
1	Department of Social Affairs	Poor Program and Social Empowerment	97,2	98,8	101,64
2	Department of Health	Program to Improve Maternal and Child Safety, Community Nutrition Improvement Program, Program for Prevention and Control of Infectious and Non-Infectious Diseases, Social Environment Development	92,9	88,6	95,37
3	Department of Education	Early Childhood Education Program, Compulsory Education Program for 9 Years of Basic Education, Character Education Program	56,2	61,9	110,1
4	Department of Agriculture	Food Crop Production and Horticulture Program, Plantation Crop Production	40	70	175
5	Department of Fisheries	Program of Cultivation Fishery	50	100	50
6	Department of Cooperatives and SMEs	Cooperative Business Development Program, Micro Business Development Program	65	100	153,8
7	Department of Village Community Empowerment	Program of Village and Sub-District Potential Development	50	85	170
8	Department of Animal Husbandry and Food Security	Food security and agricultural extension program, livestock production program	61,7	68	110,2
9	Department of Manpower	Workforce Placement Program and Expansion of Employment Opportunities, Job Training Program and Productivity	85	87,5	102,9
10	Regional Disaster Management Department	Prevention Program Early Childhood and Natural Disaster Management, Disaster Emergency Response	56,2	62	110,3
11	Department of Industry and Trade	Trade Program	1,95	2,82	144,6
12	Department of Housing and Settlement Areas	Drinking Water and Sanitation Management, Healthy Environment Program for Residential Areas	71,2	95,6	134,2
13	Department of Family Planning and Women's Empowerment	Women's Empowerment Program and Child Protection	75	100	133,3
TOTAL			61,7	78,7	122,41

Source: Processed by Researchers, 2022

Effectiveness Ratio

Effectiveness can be defined as a measure of the success or failure of an organization in achieving the goals that have been set. Effectiveness does not state how much it costs to achieve these goals. However, based on Mardiasmo (2004) states that public sector organizations can be said to be effective if the organization can achieve the goals that have been set, in line with Putra (2014), confirmed that effectiveness is a comparison between outcomes and outputs. The definition outcome is a program or activity that has an impact on the community while output is the result achieved from a program of activities and policies.

Based on Table 4, it can be seen that the two programs with an effectiveness ratio score below 100%, namely 95.37% and 50%, indicate that the performance of the two programs from the Health and Fisheries sector is considered ineffective. This is in line with the statement of Mardiasmo (2004) that the greater effectiveness ratio obtained by an organization to get the better performance of the organization. On the other hand, if the ratio obtained is below 100%, the result of this ratio is ineffective. This ineffectiveness occurs due to the inability of an organization to complete the target activity or work program that has been set. As a result, several programs were partially or completely unable to be realized in the stipulated period.

The implementation of a proper value for money concept for Pasuruan Regency based on Mardiasmo (2004) can be achieved by several efforts: (1) increasing targeted or effective services, (2) improving the quality of public services, (3) reducing public service costs due to savings in the use of inputs, (4) increase public cost awareness as a tool for implementing public accountability.

The design of using a performance measurement system must be developed and created according to the context of what is to be achieved (Franco-Santos & Bourne, 2005; Neely, 2005).

According to Armstrong (2006) the success of achieving performance can be measured if each agency is able to manage performance. In order to create an effective performance, performance measurement must bring together alignment between strategy, systematic monitoring and valid technical data.

However, the overall ratio in table 4 obtained an average of 122.41% so that it can be categorized that the performance of the Pasuruan Regency Government as a whole is considered effective. if it is calculated based on the three value for money indicators, the economic ratio, efficiency and effectiveness on the performance of programs/activities in reducing poverty in Pasuruan Regency, in the following table:

Based on table 5, the recapitulation carried out for each program in the context of accelerating poverty reduction in Pasuruan Regency, it was found that the Cooperatives and Small and Medium Enterprises and the Housing and Settlement Area Service received an uneconomical and inefficient assessment. the total budget is as minimal as possible to get the maximum possible results. This uneconomical is similar to the assessment of the Department of Industry and Trade sector with an uneconomical assessment. Then proceed to the

Table 5. Recapitulation of Performance Measurement Using a Value For Money Approach

No	Sector	Program	2020		
			Economic	Efficiency	Effective ness
1	Department of Social Affairs	Poor Program and Social Empowerment Program to Improve Maternal and Child Safety, Community Nutrition Improvement Program, Program for Prevention and Control of Infectious and Non-Infectious Diseases, Social Environment Development	Economic	Efficient	Effective
2	Department of Health	Early Childhood Education Program, Compulsory Education Program for 9 Years of Basic Education, Character Education Program	Economic	Efficient	Ineffective
3	Department of Education	Food Crop Production and Horticulture Program, Plantation Crop Production Program of Cultivation Fishery	Economic	Efficient	Effective
4	Department of Agriculture	Cooperative Business Development Program, Micro Business Development Program	Not Economic	Inefficient	Effective
5	Department of Fisheries	Program of Village and Sub-District Potential Development	Economic	Efficient	Effective
6	Department of Cooperatives and SMEs	Food security and agricultural extension program, livestock production program	Economic	Efficient	Effective
7	Department of Village Community Empowerment	Workforce Placement Program and Expansion of Employment Opportunities, Job Training Program and Productivity Prevention Program Early Childhood and Natural Disaster Management, Disaster Emergency Response	Economic	Efficient	Effective
8	Department of Animal Husbandry and Food Security	Trade Program	Not Economic	Efficient	Effective
9	Department of Manpower	Drinking Water and Sanitation Management, Healthy Environment Program for Residential Areas	Not Economic	Inefficient	Effective
10	Regional Disaster Management Department	Women's Empowerment Program and Child Protection	Economic	Efficient	Effective
11	Department of Industry and Trade				
12	Department of Housing and Settlement Areas				
13	Department of Family Planning and Women's Empowerment				

Source: Processed by Researchers, 2022

acquisition of the effectiveness ratio which shows that the Department of Health

and Department of Fisheries sectors receive an ineffective assessment. This ineffectiveness is thought to be due to the inability of an organization to complete the target activity or work program that has been set. As a result, several programs were partially or completely unable to be realized in the stipulated period. In line with the previous research of Susanto (2019) was found that the financial performance of the local government of the city of Mataram, the effectiveness ratio was categorized as effective, the independence ratio for regional financial management was still low, regions are categorized as moderate, for expenditure growth is categorized as economically unfavourable.

CONCLUSION

Findings of this study show that the programs/activities that have been implemented in 2020 is consider economical because the realization of the budget is smaller than the budget that has been budgeted. However, there are three sectors, that get an uneconomic assessment. Meanwhile, in the efficiency ratio, it was found that there were two programs/activities that obtained a ratio below 100%, that consider inefficient. However, the overall performance of the Pasuruan Regency Government has been efficient. Then on the effectiveness ratio, it was found that two programs with ratio value below 100% is considered ineffective. However, the overall ratio obtained an average of 122.41% thus it can be classified that the performance of the Pasuruan Regency Government as a whole is considered effective. it still needs to follow up on the programs to get the synergy and collaboration across sectors and stakeholders in poverty alleviation efforts.

Furthermore, further research is needed to be able to describe in greater depth the realization of the program in Pasuruan Regency with a system-based approach comprehensive and holistic So that performance measures are able to facilitate strategy implementation and improve organizational performance, if performance measurement is maximized in such a way, it has implications for the fulfilment of performance achievements in accordance with the expected strategic objectives So that the size of the whole program is obtained whether it is feasible to continue or not in other words Poverty alleviation can be carried out more integrative (social, economic, physical/environmental aspects) and holistically (root problems and program interventions).

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