

## Value for Money Analysis on the Electricity Management Program of the East Nusa Tenggara Province Energy and Mineral Resources Office

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### ABSTRACT

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Public sector organizations are currently often considered by the public as less than optimal, less productive, low quality of performance, and a source of waste of funds. The purpose of the research is to find out and measure financial performance using the Value for money method at the Energy and Mineral Resources Office of East Nusa Tenggara Province in 2023. This study uses qualitative and quantitative descriptive methods (Mixed Research), with data collection techniques through interviews, observations, and documentation. The data obtained is systematically analyzed to understand the extent to which the principle of Value for money is applied in the budget management of the electricity management program. The results of the study show that the Economic Ratio of the Electricity Management Program at the Energy and Mineral Resources Office of East Nusa Tenggara Province in 2023 is relatively economical, with a ratio achievement of 124%, which reflects economical budget management and in accordance with the principle of value for money. However, the efficiency ratio shows that most of the activities in the program are still classified as inefficient, with many activities having an efficiency achievement of 0%, indicating that the use of the budget is not optimal in producing the expected output.

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## 1. INTRODUCTION

Public sector organizations are currently often considered by the public as less than optimal, less productive, low performance quality, and a source of wasted funds (Rahman, 2021). This has led to the demands of the people who want a clean government system. This increasingly critical development of society also demands public accountability and transparency for public sector organizations. The existence of these community demands is in accordance with Law of the Republic of Indonesia Number 23 of 2014 concerning Regional Government and Law Number 33 of 2004 concerning the Financial Balance between the Central Government and Regional Governments which is used as the basis for institutional reform in creating good government, namely a government that is transparent, economical, efficient, effective, and accountable.

Public accountability in general is not only the ability to show how public money can be used economically, efficiently, and effectively, but public accountability is also related to an obligation to provide information and accountability about what has been, is being, and will be planned by the government agency. Public accountability can also be useful for measuring the performance of a government agency so that it can be known to what extent the performance of public services has been implemented. In order to carry out their functions, government agencies are expected to be able to plan strategies to improve the quality and quantity of their performance in meeting the needs of the community. Therefore, a tool or method is also needed to measure the performance of a government agency so that it can be known to what extent the improvement in performance quality has been implemented.

Performance is an overview of the level of achievement in the implementation of an activity, program, policy in realizing the goals, objectives, mission and vision of the organization as stated in the strategic planning an organization (Mahsun, 2016). The term performance is often referred to as the achievement or level of success of individuals or groups of individuals. Performance can be known if the individual or group of individuals has a predetermined success criteria. In a sense, performance is said to be successful if an organization has success criteria or performance benchmarks in the form of targets to be achieved. In determining the appropriate performance benchmarks, a performance measurement system is needed. This aims to help the organization focus on the goals that have been set.

Performance measurement is the process of estimating whether an activity has been carried out in accordance with what has been planned and has succeeded in achieving the previously set goals. Performance measurement usually begins with the determination of indicators in sharing information that allows public sector organizations to monitor their performance in creating a Output and Outcome for the public. Performance measurement is very meaningful in estimating the accountability of an organization in creating maximum performance (Waworundeng et al., 2024). The measurement of the government's financial performance is carried out by comparing the results that have been achieved in a period compared to the previous period so that it can be known how the trend in financial performance has occurred.

Performance measurement is carried out to meet three specific purposes. First, to help improve organizational performance. Performance measures are intended to help organizations focus on their program goals. This can later increase the efficiency and effectiveness of public sector organizations in providing public services. Both measures in performance in the public sector are used for resource allocation and decision-making. Third, to realize public accountability and improve institutional organization.

One way in performance assessment can be used by using the concept of value for money, namely measuring/assessing a performance using economic ratios, efficiency ratios, and effectiveness ratios whether the program that has been designed is included in the category of economical, efficient, and effective. If observed, the concept of value for money is actually not something new, in fact value for money is one of the most important principles in a well-organized performance budget.

According to Mahmudi (2013) value for money is a performance measurement to regulate in managing economic, efficiency and effectiveness in an activity, program, and organization. Performance measurement value for money is a specific and unique form of performance measurement in public sector organizations. The importance of this concept, it is often said that the core of measuring public sector performance is to measure economy, efficiency and effectiveness. In addition, the Government Agency Performance Accountability Report (LAKIP) also plays an important role in supporting the implementation of the concept value for money by providing the data and information needed to evaluate the performance of government agencies. LAKIP is an accountability media that can be used or used by government agencies to carry out the obligation to answer interested parties (Yusranti & Safitri, 2015). On the other hand, according to Ramadan (2014) The Government Agency Performance Accountability Report (LAKIP) is an accountability report of government agencies to the public and acting authorities which is an obligation to be prepared by government agencies. From this performance report, the public as a user of public information can know concisely and completely about the performance achievements of an agency that has been determined. LAKIP is a description of the performance achieved by a government agency on the implementation of programs and activities financed by the State Budget/APBD.

The Energy and Mineral Resources Office of East Nusa Tenggara Province is one of the Regional Apparatus Work Units (SKPD) that carries out the duties, responsibilities and responsibilities to manage APBD funds. By Regulation of the Governor of East Nusa Tenggara Number 65 of 2019 concerning Duties and Structural Positions of the Regional Apparatus of East Nusa Tenggara Province and Regulation of the Governor of East Nusa Tenggara Number 32 of 2019 concerning the Position, Organizational Structure, Duties and Functions as well as Administrative Procedures of the Branch of the Office and Regional Technical Implementation Unit of East Nusa Tenggara Province has the task of assisting the Governor in carrying out government affairs in the field of Energy and Mineral Resources which is the authority of the Regions and Assistance Tasks assigned to the Regions. As a basis to find out the extent to which the budget for the 2023 Electricity Management Program has been realized. This data provides a preliminary overview of the effectiveness of the implementation of the program which is the basis for further analysis related to the application of the value for money principle in financial management in the Electricity Management Program of the Energy and Mineral Resources Office of East Nusa Tenggara Province in 2023.

The results of the research conducted by Rahman (2021) which stated that the financial performance of the Riau Provincial Energy and Mineral Resources Office in the Economic Ratio in 2017-2019 is good, but the results of the Efficiency Ratio and Effectiveness Ratio cannot be said to be efficient and not effective. The purpose of this study is to find out and measure financial performance using the Value for money method in the Electricity Management Program of the Energy and Mineral Resources Office of East Nusa Tenggara Province in 2023 and to find out the inhibiting factors that cause low budget realization in the electricity management program in 2023. The benefits of this study are to be able to add academic scientific insight regarding financial performance measurement using the Value for money method at the Energy and Mineral Resources Office of East Nusa Tenggara Province.

## 2. METHODS

The types of data used in this study are divided into two, namely qualitative and quantitative data (Mixed Research), with data collection techniques through interviews, observations, and documentation. This research was conducted at the Energy and Mineral Resources Office of East Nusa Tenggara Province, Jl. Military Police No. 3 Oebobo, Kupang City, this research was conducted from October-May 2025.

The data analysis used in this study uses qualitative and quantitative descriptive data analysis. Miles & Huberman states that analysis consists of three activities that occur simultaneously, namely: data reduction, data presentation, and conclusion/verification. In this study, the triangulation used is triangulation of data sources, which directs research so that in data collection it is mandatory to use

various existing data. Data analysis also uses quantitative, which is an analysis based on calculations to find out the level of the ratio. The value for money indicator in the measurement of the performance of public sector organizations consists of three ratios, namely economy, efficiency and effectiveness.

### 3. FINDINGS AND DISCUSSION

#### 3.1. Value for money analysis in the Electricity Management Program

The results of this study are about the level of Value for money in the implementation of the program budget to assess the financial performance of the Electricity Management Program of the Energy and Mineral Resources Office of East Nusa Tenggara Province in 2023 by using the ratio of economy, efficiency and effectiveness to the implementation of the budget and to find out the factors that affect the realization of the budget in the Electricity Management Program of the Energy and Resources Office Minerals of East Nusa Tenggara Province in 2023.

The following is presented comparative data between the allocated budget and the realization of the budget in 2022 and 2023.

**Table 1.**  
Realization of the Electricity Management Program budget  
East Nusa Tenggara Province Energy and Mineral Resources Office 2022-2023

No.	Year	Budget	Realization	Percentage of Realization (%)
1	2022	IDR 1,760,676,200	IDR 1,644,010,165	93,37 %
2	2023	IDR 800,317,100	IDR 64,656,260	8,08 %

*Source: Energy and Mineral Resources Office of NTT Province*

Based on table 1. It can be seen that the budget realization data in the Electricity Management Program of the Energy and Mineral Resources Office of East Nusa Tenggara Province is in 2022 and 2023. Based on this data, it can be seen that there is a very significant difference in the achievement of budget realization. In 2022, out of a total budget of IDR 1,760,676,200, the Energy and Mineral Resources Office managed to realize IDR 1,644,010,165 or equivalent to 93.37%. This shows that the program has been fully implemented and as planned. However, in 2023 there will be a drastic decrease where from the total budget of IDR 800,317,100 only IDR 64,656,260 or 8.08% will be realized. The decrease in budget realization was caused by the unavailability of the budget at the time the program was to be implemented. The new budget can be disbursed in the fourth quarter, so most of the activities in the program cannot be carried out.

Based on the results of the study, it is known that of all activities contained in the Electricity Management Program of the Energy and Mineral Resources Office of East Nusa Tenggara Province in 2023, there are five activities that show an effectiveness ratio above 100%, so they are categorized as effective. This shows that the outcome or results achieved exceed the previously set target. However, it should be emphasized that this program basically only uses the budget for administrative activities such as data collection and processing, office stationery shopping, and the preparation of planning documents. There are no physical activities that directly have a real impact on the community, such as the construction of the electricity grid or the provision of electricity facilities. Therefore, the outcome in this study is measured based on the realization of budget use, not from physical achievements or community satisfaction levels. In this study, the use of the budget is used as an indicator of achievement because the output of the program is only in the form of documents and administrative activities. Although administratively the program is considered effective because the budget used exceeds the target, its effectiveness on public services is still relatively low. This means that the high effectiveness value in the report does not necessarily reflect the real benefits felt by the community. This approach is

also used in the research of Kurniawati (2023), who concluded that a program can be said to be administratively effective, even though it has not yet provided real physical results in the field.

The low effectiveness of these programs reflects significant weaknesses in the planning, implementation, and monitoring of activities. One of the main factors that affect this low effectiveness is the late and inadequate availability of funds. As explained in the initial chapter, the disbursement of funds for the Electricity Management Program of the East Nusa Tenggara Province Energy and Mineral Resources Office in 2023 can only be carried out in the fourth quarter. This results in many activities not being carried out as scheduled or even not being able to be carried out at all. Delays in the disbursement of the budget resulted in technical obstacles in the field, such as lack of allocation for infrastructure facilities and lack of logistical support for the implementation of activities. In this context, more planned budget management and more targeted allocation of resources are critical to ensuring that program objectives can be achieved.

Overall, the low effectiveness of the Electricity Management Program indicates the need for improvements in the budgeting process, program priority setting, and coordination between implementing units. With an in-depth evaluation of budget factors and the implementation of activities, it is hoped that this program can run more optimally in the future, so that the benefits can be felt by the community, especially in areas that need access to electricity.

From a value for money perspective, this indicates that although the economy in the use of the budget is good, the effectiveness of program implementation still needs to be improved. Effectiveness refers to the extent to which the results (outcomes) produced can meet the goals and targets that have been set. The low level of effectiveness that occurs in this program can be caused by several main factors, such as incompatibility between planning and implementation of activities, lack of focus on program priorities, and lack of evaluation of the impact of activities that have been implemented. This reflects that although the budget has been used, the expected impact of the implementation of the program has not been achieved. Therefore, an in-depth evaluation of factors that affect the low level of effectiveness is needed, such as coordination between implementing units, allocation of resources that are right on target, and adequate time to implement activities. Improving planning, setting program priorities, and managing the implementation of activities is very necessary so that each sub-activity in this program can achieve the desired outcome. Thus, the program's objectives can be achieved optimally, providing real benefits to the community, especially those in remote areas that have not been reached by electricity services.

Based on an interview with Mr. Jaenudin, one of the employees in the electricity program of the Energy and Mineral Resources Office of East Nusa Tenggara Province, explained that the effectiveness of the implementation of activities still faces a number of significant obstacles. He said that:

"The implementation of activities by us at the Energy and Mineral Resources Office is still relatively low. The low effectiveness in the implementation of this activity is due to the lack of coordination between the Energy and Mineral Resources Office and PLN, especially related to accurate data on the needs and potential beneficiaries.

"In addition, problems in setting targets and budget allocation are often not on target. The lack of analysis of needs in the field, such as the distance between houses and hard-to-reach locations, is the main cause."

These factors result in the activities carried out not achieving the expected outcomes, making it difficult for program targets to be achieved optimally. Delays in budget disbursement are also one of the main obstacles, which has an impact on the non-implementation of a number of activities as scheduled. As a result, the expected results of the implementation of the program cannot be directly felt by the community, especially in remote areas that are the main target of the program.

### 3.2. Factors Hindering Budget Realization in Electricity Management Programs

In the implementation of the program, the Energy and Mineral Resources Office of East Nusa Tenggara Province has several factors that hinder the implementation of the program, namely the availability of funds, lack of coordination with PLN, the determination of allocations and budgets that are not on target, and the absence of electricity networks in certain locations.

In an interview with Mr. Jaenudin, the author asked about the factors that hinder the achievement of the activity program. He said that:

The electricity program is not carried out because there is no availability of funds, when you want to disburse for activities, the funds in the treasurer are not available, so this program is not run. In the 4th quarter, there were only funds for disbursement, but the agency did not want to take risks for this activity because the remaining 3 months for the implementation of this program were not enough.

The availability of funds is the main factor that determines the sustainability of the implementation of an activity program. Funds that are available on time allow the program to go as planned, while delays or lack of funds can hinder the entire process. The budget must be available according to the planned work schedule. If the funds are disbursed late, the activities that have been planned are likely to not be carried out on time or forced to be stopped.

The low effectiveness of the implementation of the Electricity Management Program at the Energy and Mineral Resources (ESDM) Office of East Nusa Tenggara Province is due to the lack of effective coordination with PLN. One of the main problems that arises is related to the collection and updating of accurate data on the needs of the community and potential beneficiaries. The data available is often incomplete, irrelevant, or not up-to-date, leading to errors in determining program goals.

In an interview with Mr. Jaenudin, an employee in the field of electricity programs, he said that:

Our coordination with PLN has not been maximized. The data we receive is often inaccurate and does not match the actual conditions on the ground. This causes some areas in need to not get the benefits of the program.

Lack of coordination also has an impact on the disruption of the structured planning process and timely implementation of the program. When the required data is not available or is not accurate, the East Nusa Tenggara Provincial Energy and Mineral Resources Office has difficulties in compiling a work plan that meets the needs in the field. As a result, the implementation of activities is often delayed, and in some cases, activities cannot be carried out at all. He also said that:

Without adequate data, it is difficult for us to plan the program effectively. Finally, the available implementation time is often insufficient, and activities are forced to be postponed.

This lack of coordination also affects the overall effectiveness of the program. Without valid and relevant data, it is difficult for the East Nusa Tenggara Provincial Energy and Mineral Resources Office to ensure that the program has had the expected positive impact on the community. Programs designed to improve access to electricity are not able to reach the communities most in need because goal prioritization is not based on accurate and up-to-date information. He also explained that:

If the data we use is invalid, we cannot ensure that this program reaches the desired target. As a result, areas that should be priorities are not reached by this program."

Increased coordination between the Energy and Mineral Resources Office and PLN is needed to ensure that the planning, implementation, and impact of the program can run as expected, so that the benefits are felt by the community, especially in areas that urgently need access to electricity.

The determination of targets and budget allocations that are not on target is one of the main obstacles in the implementation of the Electricity Management Program at the Energy and Mineral Resources (ESDM) Office of East Nusa Tenggara Province. This problem occurs due to the lack of analysis of needs in the field, such as geographical conditions, distances between houses, and hard-to-reach locations. This limitation is due to the lack of comprehensive planning and data collection at the beginning of the program.

In an interview with Mr. Jaenudin, an employee in the field of electricity programs, he said that:

We often face obstacles because the budget allocation is not in accordance with the actual needs in the field. For example, there are areas where the location is very difficult to reach, but it doesn't get attention because the initial data we used is not accurate.

He also added that detailed information related to geographical conditions, availability of infrastructure, and specific needs of the community should be the basis in the preparation of the program. However, such data is often not available or not taken into account carefully. He explained that:

When a program is designed without adequate data, the result is that the budget is allocated based on assumptions, not real needs. As a result, the program cannot run optimally or does not have a significant impact on the community, he said.

This issue has a direct impact on the effectiveness of the program. When budget allocations do not reflect needs on the ground, program implementation is often hampered, and in some cases, activities cannot be implemented. This causes people who need access to electricity not to benefit from the planned program.

Improving the quality of planning and initial data collection is needed to ensure that program targets and budget allocations truly reflect the needs of the community. With more accurate and comprehensive data, programs can be designed and implemented more effectively, thus providing real benefits to communities, especially in hard-to-reach areas.

One of the main obstacles in the implementation of the Electricity Management Program is the absence of basic electricity networks in several target areas. Based on an interview with Mr. Jaenudin, he said that:

Some of the areas targeted by the program do not have electricity networks at all, so this assistance program cannot be implemented. The budget allocated for this program only covers the development or connection of existing power grids, not the construction of new infrastructure from scratch. As a result, areas that desperately need access to electricity do not benefit from this program.

This problem suggests that the absence of a basic power grid is a significant obstacle because the program is designed to improve electricity access in certain areas, but does not include the construction of the main grid. In fact, the need for basic network construction is very urgent, especially in remote areas that have no access to electricity at all.

The absence of this electricity network also shows that there is an inequality of infrastructure that hinders equal access to electricity in East Nusa Tenggara Province. Communities in remote areas, which should be a top priority in this program, are unable to enjoy the benefits of the program because basic infrastructure is not yet available. In addition, this constraint reflects the lack of planning collaboration between basic infrastructure development and electricity access improvement programs. The impact of the absence of a power grid does not only hinder the implementation of the program. This has the potential to create dissatisfaction in the community because they feel their basic needs are not being prioritized.

#### 4. CONCLUSION

Based on the results of the discussion on the Value for money Analysis in the Performance Accountability Report of Government Agencies (Lakip) of the Energy and Mineral Resources Office of East Nusa Tenggara Province, it can be concluded that the ratio of economic financial performance in the Electricity Management Program shows a high economic level, with a ratio of 124% and can be categorized as economical. This reflects that the program is run economically because the budget expenditure is lower than the available budget. However, this high economic value does not reflect optimal program implementation because performance achievements are still low. This shows that even though spending is economical, the benefits obtained by the community have not been maximized. The efficiency ratio in the Electricity Management Program of the Energy and Mineral

Resources Office of East Nusa Tenggara Province in 2023 shows results that have not been maximized and can be categorized as inefficient. Of the twelve sub-activities analyzed, only five activities showed a level of efficiency, while the other seven activities were considered inefficient. Activities that are classified as efficient include collection and processing of beneficiary data (83%), office stationery spending (98%), ordinary official travel spending (15%), data collection on electricity infrastructure development targets (24%), and printing material spending (61%). However, most activities have an efficiency rate of 0%, which means they do not generate output even though a budget has been allocated. This indicates that there are problems in the implementation of activities, ranging from immature planning, weak coordination, to technical obstacles in the field. Overall, this shows that the use of the budget is not optimal and does not support the achievement of maximum results. To improve efficiency, it is necessary to conduct a thorough evaluation of program management, including in planning, budget allocation, and implementation of activities.

The ratio of financial performance effectiveness in the implementation of the Electricity Management Program of the Energy and Mineral Resources Office of East Nusa Tenggara Province in 2023 shows fairly low results and can be categorized as ineffective. Of the twelve sub-activities analyzed, only five activities had an effectiveness ratio above 100% and were categorized as effective, such as collecting and processing beneficiary data (121%), office stationery spending (102%), official travel spending (659%), data collection on electricity infrastructure development targets (424%), and printing material spending (164%) because these activities had already been carried out. However, the other seven activities were recorded with 0% effectiveness, which means that there was no realization of outputs or outcomes, even though the budget had been allocated because it was not carried out at all. Overall, although administratively some activities appear to be effective because the budget realization exceeds the target, the effectiveness in achieving the program's strategic goals, namely increasing the electrification ratio in the East Nusa Tenggara region, is still low. This happens because most of the activities are only administrative and do not have a direct impact on the community, such as the physical development of electricity infrastructure.

This low effectiveness indicates weaknesses in the planning, implementation, and monitoring of activities. One of the main obstacles was the delay in the disbursement of the budget that was only available in the fourth quarter, which caused most activities to not be carried out as scheduled. Therefore, improvements are needed in the planning system, coordination with related agencies, and implementation supervision so that the program goals can be achieved optimally and can be felt by the community. The main factors that hinder the realization of the budget in the Electricity Management Program include the availability of funds, lack of coordination with PLN, the factor of setting targets and budget allocation, and the absence of the electricity network in certain areas. These problems lead to low program achievement rates and minimal impact felt by the community. Therefore, a better strategy is needed to overcome these obstacles so that the program can run more optimally and provide real benefits to people who need access to electricity.

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