

Local Government Financial Performance with a Value For Money Approach: Evidence from Jayapura Indonesia

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Received: November, 15, 2022

Revised: February, 14, 2023

Accepted: March, 31, 2023

Abstract

The objective of this study is to evaluate the financial performance of the Jayapura City Education and Culture Office through the utilization of the Value for Money approach, which has three primary components: economy, efficiency, and effectiveness. This study is descriptive research conducted to examine the financial performance of programs and activities within the Jayapura City Education and Culture Office. The study specifically focuses on analyzing the budget targets and actual outcomes as reported in the Jayapura City Education and Culture Office's Government Agency Performance Accountability Report (LAKIP) for the periods of 2019 and 2020. The employed methodology for data analysis is quantitative descriptive analysis, which aims to assess several dimensions of economy, efficiency, and effectiveness. The present analysis is based on research findings about the performance of the Jayapura City Education and Culture Office in three specific programs. These programs include the Nine-Year Compulsory Education Program, the Improvement Program for the Development of Performance and Financial Reporting Systems, and the Procurement, Improvement, and Repair of Educational Facilities and Infrastructure Program. The findings of this study offer a comprehensive analysis of the financial performance of the Jayapura City Education and Culture Office, thereby serving as a valuable point of reference for enhancing and advancing future projects.

Keywords: Value for Money, Economy, Efficiency, Effectiveness; Financial Performance

DOI : <https://doi.org/10.57178/atestasi.v6i1.656>

p-ISSN : 2621-1963

e-ISSN : 2621-1505

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Introduction

The public's call for public accountability aligns with the fundamental principles of good governance, including participation, adherence to the rule of law, transparency, responsiveness, prioritization of public interest, equality, efficiency, effectiveness, accountability, and future-oriented decision-making. Public accountability within the realm of government organizations entails the dissemination of pertinent information to

the public and other interested parties concerning the execution of programs and the realization of budgetary allocations while considering key factors such as economy, efficiency, and effectiveness. Nevertheless, the endeavors to attain effective governance and the execution of strategic management within the public sector have encountered limited backing from institutions and bureaucracy, particularly in light of the persistent issues of corruption, collusion, and nepotism (often referred to as KKN). Hence, the implementation of the New Public Management paradigm holds significance in the endeavor to enhance the efficacy, efficiency, and cost-effectiveness of the public sector. Furthermore, it is imperative to provide public accountability using performance accountability reports that consider non-financial performance indicators. This is crucial due to the multifaceted nature and intangible output of public sector organizations.

The assessment of organizational accountability in delivering more effective and focused public services is greatly facilitated using performance measurement (Moxham, 2009; Koufteros et al., 2016). The assessment of performance in public sector organizations serves as a means for the government to concentrate on program goals and objectives, to enhance the organization's efficiency and effectiveness in delivering public services (Mardiasmo & MBA, 2009). The development of performance measurement is predicated on the notion that organizations can effectively function within a stable environment, if there are indicators in place to monitor their success (Syachbrani & Akbar, 2015). Performance assessment can be conducted by assessing the processes and outcomes of an organization, typically requiring extensive documentation (Hamid & Lamuda, 2019). Performance measurement is a crucial component within the strategic management cycle, as highlighted by Annisa (2017). The comprehension of the strategic management cycle reveals the significance of performance measurement as a critical phase in the effective execution of strategic management. The organization's strategic plan necessitates the implementation of daily organizational actions to achieve its objectives. The successful attainment of the intended level of quality in the implementation of the strategic plan is contingent upon the presence of a performance measurement framework that aligns with the strategic management framework.

This study centers on the Jayapura City Education and Culture Office as the research subject, which plays a crucial role in nation-building by enhancing the quality of human capital through education. Despite the implementation of some positive programs, there is a need for enhanced evaluation and accountability measures to optimize their outcomes. The rationale for doing this research is the necessity to address the requirement of reporting public sector performance assessments through performance accountability reports. The act of creating the report serves as a demonstration of public responsibility (Abdul Halim, 2013). The performance of public sector enterprises encompasses multiple dimensions, hence precluding the use of a singular indicator to thoroughly assess performance. In contrast to the private sector, the public sector is characterized by the

production of intangible outputs, rendering financial measurements inadequate for assessing the success of public sector organizations. Hence, the development of non-financial performance measures is deemed necessary (Ardila & Putri, 2015).

Accountability encompasses more than the mere demonstration of how public funds have been utilized; it also entails the ability to demonstrate that such funds have been allocated in an economical, effective, and efficient manner. Public accountability is closely associated with the responsibility to provide explanations and respond to inquiries regarding the past, present, and future actions undertaken by public entities (Martini et al., 2019). To ensure the acquisition of impartial and all-encompassing assessment outcomes that encompass both tangible and intangible elements, it is imperative to develop a performance measurement approach that is both representative and applicable. Performance measurement encompasses several tools, such as the implementation of the Balance Scorecard approach and the utilization of the Value for Money method. The Balance Scorecard method involves the evaluation of four distinct perspectives, namely the financial perspective, the customer perspective, the internal business process perspective, and the growth and learning perspective (Palepu et al., 2020). On the other hand, the Value for Money method assesses three primary elements, namely economy, efficiency, and effectiveness (White et al., 2016).

The notion of value for money entails the management of public sector organizations through the consideration of three primary elements: economy, efficiency, and effectiveness (Mardiasmo, 2009). The concept of "Value for Money" holds significant importance in the evaluation of performance within public sector organizations. This is because assessing government performance just based on outputs generated is insufficient. Instead, a comprehensive approach that considers inputs, outputs, and outcomes is necessary. The notion of Value for Money pertains to the management of public sector organizations, encompassing three fundamental elements: economy, efficiency, and effectiveness. The concept of economy refers to the process of obtaining inputs of a specific quality and quantity at the most favorable cost. Efficiency refers to the ability to attain the highest possible output given a specific set of inputs, whereas effectiveness pertains to the degree of accomplishment of program outcomes in relation to predetermined targets (Kurrohman, 2018). The community's desired objectives encompass accountability in relation to the implementation of Value for Money. Specifically, these objectives entail being economical in the procurement and allocation of resources, being efficient in resource utilization by minimizing usage while maximizing outcomes, and being effective in achieving goals and objectives. According to Mardiasmo and MBA (2009), there is a contention on the adequacy of the three primary components of Value for Money. The inclusion of two additional components, specifically justice (equity) and equalization or equality (equality), is seen essential.

Indonesia is presently embarking upon a phase wherein various stakeholders,

including the government, are endeavoring to address the issue of Value for Money through comprehensive reforms across multiple domains. One of the strategies employed to rectify economic, social, and political circumstances involves the restoration of public confidence in governmental institutions. By the growing prevalence of substantial critique aimed at public sector entities, there exists a movement aimed at the reformation of public sector management (Hood, 1991). It is imperative to acknowledge that contemporary governance encompasses more than the mere attainment of efficiency objectives. Rather, it entails fostering an accountable dynamic between the governing body and its constituents. Specifically, citizens assert their entitlement to be regarded not solely as consumers or customers, but also as individuals with the prerogative to hold their government responsible for its actions (Akbar, 2015). Nevertheless, it appears that institutions and bureaucracy do not fully endorse these endeavors due to the lack of attainment of effective governance. This is supported by the rising number of instances that adversely impact the financial state, amounting to trillions of rupiah. The predominant instances involve instances of Corruption, Collusion, and Nepotism (CCN) perpetrated by governmental organizations and bureaucracy. In light of these instances, there is a growing public call for transparency and responsibility in the implementation of government initiatives and the allocation of budgetary resources. The education sector is identified as one of the government departments that is susceptible to fraudulent activities.

The strategic significance of education lies in its ability to anticipate global competition by enhancing the quality of intelligent and competitive human capital, hence enabling individuals to effectively compete with other nations (Syafira, 2021). The present study was carried out at the Jayapura City Education and Culture Office, an institution entrusted with the responsibility of representing the government in providing services to the community. Consequently, the office requires a range of supporting programs to fulfill its mandate. The Jayapura City Education and Culture Office has implemented various programs that have had significant positive effects on the community. These programs include providing support for underprivileged students, offering scholarships to talented and exceptional students, facilitating the School Operational Cost Fund (BOS) assistance, initiating school infrastructure development projects, and undertaking school rehabilitation efforts, among others. Furthermore, it is imperative to assess the initiatives undertaken by the Jayapura City Education and Culture Office to ensure optimal outcomes in the subsequent fiscal year.

The correct implementation of Value for Money is anticipated to yield several advantages. These include enhancing the efficacy of public services by ensuring that they are precisely tailored to meet their intended objectives. Additionally, it is expected to improve the quality of public services, reduce the costs associated with their delivery, minimize inefficiencies, and promote savings in the utilization of resources. Moreover, it is anticipated that the allocation of expenditures will be more aligned with the public

interest, while also fostering a greater awareness of public funds as the foundation for implementing public accountability (Fleming, 2013). The implementation of a performance appraisal is of utmost significance in assessing the extent to which the Jayapura City Education and Culture Office has effectively executed its work program. The introduction of initiatives that directly engage with the community is particularly noteworthy due to the immediate and tangible benefits experienced by community members. The Jayapura City Education and Culture Office is a government institution that plays a crucial role in several sectors of society. The office's effectiveness is contingent upon the community's happiness with the direct educational services provided and the extent to which these services align with the desired objectives.

The primary objective of this study is to assess the performance of the Education and Culture Office of the Jayapura City Government. This assessment will be conducted by examining the Value for Money budget, which serves as a metric for evaluating the efficiency and effectiveness of the office's operations. The findings of this evaluation will provide valuable insights for the government to enhance its transparency, accountability, and overall performance in subsequent endeavors.

Research Design and Method

The research methodology employed in this study to assess the financial performance of the Jayapura City Education and Culture Office is descriptive research. The quantitative data utilized in this study comprises information extracted from the Government Agency Performance Accountability Report (LAKIP) pertaining to the budget target and realization report at the Jayapura City Education and Culture Office for the years 2019 and 2020. Additionally, supplementary data was obtained through interviews conducted with officials from the Jayapura City Education and Culture Office, focusing on research inquiries concerning the 2019 and 2020 Work Plan and Strategic Plan. The research employs various data collection methodologies, namely documentation, interviews, and observation.

The employed methodology for data analysis involves a time series research to examine the pertinent elements, specifically the assessment of the financial performance of the Jayapura City Education and Culture Office using the Value for Money framework including three dimensions: Effectiveness, Efficiency, and Economy. The initial consideration in evaluating the performance of Value for Money is to gain a comprehensive understanding of an organization's operational activities. This entails reviewing the many programs and activities that the business has adopted. For further elaboration, the concept of Value for Money measurement, as defined by Mardiasmo (2002: 4), is outlined as follows: a. The term "economic" pertains to the process of obtaining inputs of a specific quality at the most affordable price. This information can be

ascertained by a comparative analysis of analogous projects inside different organizations, as well as an examination of the expenses accrued in relation to the authorized budget (Bastian, 2014). Efficiency can be quantified by evaluating the ratio of outputs to inputs. A positive correlation exists between the ratio and the level of efficiency, so that an increase in the ratio corresponds to an increase in efficiency. Effectiveness refers to the correlation between the outputs produced and the outcomes achieved. Effectiveness can be assessed by conducting a comparative analysis between predetermined targets and actual performance accomplishments.

Results and Discussion

Statistical Result

The overall measurement table, as provided in Table 1, may be constructed based on the analysis of economic, efficiency, and effectiveness measurements conducted at the Jayapura City Education and Culture Office throughout the 2019-2020 period.

Table 1. Results of Economy, Efficiency, and Effectiveness Measurements

No	Program	2019			2020		
		Economics	Efficiency	Effectiveness	Economics	Efficiency	Effectiveness
1	Nine-Year Compulsory Education Program	Rp 458,406,400	128.59%	90.86%	Rp 201,953,800	109.12%	86.28%
2	Program for Improving the Development of Performance and Financial Achievement Reporting Systems	Rp 245,395,500	93.49%	74.95%	Rp 150,324,000	91.52%	97.82%
3	Procurement, Improvement, and Improvement of Educational Facilities and Infrastructure Program	Rp1,508,827,324	361.12%	95.42%	Rp 422,171,894	119.08%	91.69%

Economic Measurement

The objective of economic measurement is to assess the performance of the Jayapura City Education and Culture Office over the 2019-2020 period in acquiring and managing the necessary resources (inputs) with the aim of minimizing inefficient and unproductive expenditures. The assessment of an activity's economics extends beyond the mere quantification of savings achieved by the Jayapura City Education and Culture Office, necessitating a comprehensive evaluation of the outputs generated. The significance of savings diminishes when the outputs generated fail to satisfy the desired aim or cannot be attained in an optimal manner.

Nine-Year Compulsory Education Program

The findings from the data analysis of the economic assessment of the Nine-Year Compulsory Education Program in 2020 indicate that the program was implemented in a cost-effective manner. This is evident from the surplus budget of Rp.2,033,753,800 that

remains at the end of the 2020 period. In the program implemented in 2020, there was a notable increase in savings compared to the previous year, mostly attributed to the significant returns resulting from the utilization of the BOS Fund budget by educational institutions. Although the remaining 10 operations did not incur any budgetary expenses, their production percentage was remarkably high, nearly reaching 100%, specifically 96.88%. It is worth mentioning that there were variations in the activities conducted during the 2019 and 2020 periods within the framework of the Nine-Year Compulsory Education Program. In 2019, the allocation of funds for the National Examination (UN) SMP/MTs/SMPLB and Package B (Curriculum) activities, as well as the BOS Fund activities at the SD and SMP Negeri levels, was absent from the Jayapura City Education and Culture Office Budget Implementation Document. However, these activities were still carried out using funds provided by the Central Government. In 2020, two activities were not included in the budget, namely the MIPA Olympics at the Elementary Level and the participation of the Elementary/SMP/MTs Art Festival and Competition Team at the Provincial Level. Additionally, the Free Elementary and Junior High School Education Fund activities have been discontinued since 2020. Instead, they have been replaced by the School Operational Assistance Fund (BOS) activities, which have received an increased budget allocation and have been incorporated into the Jayapura City Government APBD. The efficiency of the Jayapura City Education and Culture Office in implementing the Nine-Year Compulsory Education Program can be characterized as cost-effective, as evidenced by the significant output levels of 90.86% in 2019 and an even more impressive 96.88% in 2020. This resulted in a total savings of Rp. 2,492,160,200 over the course of two years.

Program for Improving the Development of Performance and Financial Achievement Reporting Systems

The findings derived from the examination of economic measurement data pertaining to the 2019-2020 Improvement of Performance and Financial Reporting System Development program indicate that, based on the available evidence, this program can be deemed cost-effective in the year 2019. The Jayapura City Education and Culture Office allocated a budget of Rp.4,169,363,000 for the program for the 2019 term. However, only Rp.3,923,967,500 was utilized for the implementation of the program's activities. This indicates a budgetary reduction of Rp.245,395,500. The SKPD Financial Management activity demonstrated the highest level of cost savings in both 2019 and 2020, totaling Rp.104,150,000 and Rp.101,450,000 respectively. In 2019, the activity achieved an output percentage of 98.12%, which was close to the maximum possible production. Similarly, in 2020, the activity achieved a commendable output percentage of 96.8%. The savings in this activity were attributed to the non-disbursement of expenditures for the services of experts, instructors, and resource persons, whose nominal value was substantial. This

observation was made at the Jayapura City Education and Culture Office. The financial management of this activity was solely handled by the financial staff without involving external experts or instructors. Consequently, the achieved outcomes were not as optimal as expected. Furthermore, when considering the program in its whole, the average production generated is suboptimal, with a mere 74.95% in 2019 and a little improved 97.82% in 2020. Among the activities associated with minimal savings, there are a total of eight activities that exhaust the budget entirely. These activities encompass the Preparation of RKA-SKPD, Preparation of DPA-SKPD, Preparation of LAKIP-SKPD, Preparation of Performance Agreements, Preparation of RENSTRA-SKPD, Preparation of Semesterly Financial Reports and Year-End Financial Reports, and Monitoring Evaluation of School Asset Data UPTD Education Scope of the Office of Education and Culture and Culture. This is due to the relatively small allocation of funds for each of these activities in relation to the scale of a large SKPD, such as the Office of Education and Culture, which is responsible for overseeing all UPTD Education and schools in Jayapura city. The magnitude of the workforce in this context further exacerbates the issue, resulting in the depletion of funds allocated for honorarium and consumption expenses during the execution and management of said activities.

Procurement, Improvement, and Improvement of Educational Facilities and Infrastructure Program

The findings from the examination of economic measurement data pertaining to the Procurement, Improvement, and Repair of Educational Facilities and Infrastructure Program over the 2019-2020 timeframe indicate that this program may be characterized as cost-effective during the 2019 term. The Jayapura City Education and Culture Office allocated a budget of Rp.9,229,437,300 for the 2019 program. However, throughout the implementation phase, only Rp.7,720,609,976 of the allocated funds were utilized. In 2019, all undertaken activities successfully attained their planned output or reached a 100% completion rate, except for the Procurement of Elementary Education Media (DAK) project, which yielded an output of only 54.21%. Furthermore, it is worth noting that the activity resulted in the most substantial savings amounting to Rp.784,562,000. This significant sum mostly stemmed from the non-disbursement of capital expenditure allocated for the procurement of notebook computers, projectors, projector screens, and computer software during that period. The efficiency of the Jayapura City Education and Culture Office in implementing the Procurement, Improvement, and Repair of Educational Facilities and Infrastructure Program throughout the 2020 timeframe is noteworthy in terms of cost-effectiveness. In the execution of the program, the Jayapura City Education and Culture Office was able to achieve a budget surplus of Rp.422,171,894, as the actual expenditure amounted to Rp.22,402,380,106, which is less than the allocated budget of Rp.22,824,552,000. Furthermore, it should be noted that all activities, except for

the Library Collection Procurement activity (DAK), have achieved a 100% success rate in attaining predetermined outputs. However, the Library Collection Procurement activity (DAK) has only achieved a 15.75% success rate. The primary focus of the capital expenditure budget in this endeavor is the acquisition of educational resources such as books, topics, dictionaries, and encyclopedias, which have previously been procured by school libraries. This approach aims to optimize the utilization of funds within this activity. In the year 2020, the activities that exhibited the least amount of savings were the Medium/Heavy Rehabilitation of Private Junior High Schools (DAK) and the Construction of Private Junior High School Science Labs along with its associated furniture. When considering the extent of savings, it can be observed that the 2019 period exhibits more economic efficiency compared to the 2020 period.

Efficiency Measurement

The objective of efficiency assessment is to assess the performance of the Jayapura City Education and Culture Office in utilizing the resources at its disposal (inputs) to generate outputs in the form of educational services. The subsequent discourse pertains to the research findings regarding the measuring of efficiency, specifically focusing on the programs that were examined.

Nine-Year Compulsory Education Program

The findings from the data analysis evaluating the effectiveness of the Nine-Year Compulsory Education Program reveal that the Jayapura City Education and Culture Office has demonstrated a high level of efficiency in implementing the program during the 2019 period. The average efficiency percentage achieved by the office was 128.59%. The Education and Culture Office has the potential to reduce resource consumption in program operations, while simultaneously increasing outputs, so achieving a greater efficiency ratio. In 2019, the activity of arranging Package B, which is equivalent to junior high school, achieved the highest efficiency ratio of 643.91%. Notably, this impressive result was accomplished despite the allocation of a limited budget for printing expenditures. The potential cause for this phenomenon may be attributed to the limited number of individuals who participated in the Junior High School Equivalent Package Examination in 2019, resulting in a reduction in the expenses associated with printing examination questions. Moreover, according to the findings of the data analysis, the Jayapura City Education and Culture Office demonstrated efficient performance in implementing the Nine-Year Compulsory Education Program during the 2020 period. This efficiency is attributed to the minimal utilization of resources and the attainment of maximum output, as evidenced by an average efficiency ratio of 109.12%. The MIPA Olympiad activities at the junior high school level achieved the highest ratio, reaching a value of 177.94%. The insufficient level of contribution in this scenario might be

attributed to the failure of the Education and Culture Office to allocate funds for official travel beyond the region during the year 2020. The efficiency of the Jayapura City Education and Culture Office exhibited a higher level of performance in the 2019 period compared to the 2020 era, with a notable difference in efficiency ratio amounting to 19.47%.

Program for Improving the Development of Performance and Financial Achievement Reporting Systems

The analysis of efficiency measurement data on the Improvement Program for the Development of Performance and Financial Reporting Systems for the 2019-2020 period indicates that the program can be relatively efficient. The efficiency ratios for the respective periods of 2019 and 2020 are 93.46% and 91.52%. However, the overall average efficiency of the program is hindered by the absence of one activity, specifically the Monitoring, Evaluation, and Reporting of Accountability for Grant Recipients and Social Assistance. This omission leads to empty inputs and outputs, resulting in a lower achievement of the efficiency ratio for the entire program in both 2019 and 2020. The non-implementation of this activity, as observed at the Jayapura City Education and Culture Office, can be attributed to the inaccurate placement of the tupoksi (task and function) of this activity within the finance sub-section. It is suggested that this activity should be placed under the Basic Education Section of the Institutional Section, as this section typically oversees or collaborates with social institutions involved in grants and social assistance. Setting aside the case, the Jayapura City Education and Culture Office has demonstrated commendable efficiency in executing various operations under this program, with a ratio exceeding 100% in all instances.

Procurement, Improvement, and Improvement of Educational Facilities and Infrastructure Program

The findings from the examination of efficiency measurement data pertaining to the Procurement, Improvement, and Repair of Educational Facilities and Infrastructure Program over the 2019-2020 term indicate that the program exhibited a high level of efficiency in the 2019 period. The program implemented by the Jayapura City Education and Culture Office in 2019 has demonstrated an efficiency ratio of 361.12%. This phenomenon might arise due to the effective alignment of activities with their intended outcomes, facilitated by the optimization of resources utilized in the process. During the execution phase, this particular activity utilized just 79.58% of the overall inputs that were made available. The Procurement of Elementary Education Equipment (DAK) activity demonstrates the highest efficiency ratio in this program, specifically amounting to 1562.50%. This particular action effectively utilizes a mere 6.4% of inputs, yet manages to yield the anticipated outputs, specifically 100%. In the 2020 term, the efficiency of

the Jayapura City Education and Culture Office in implementing this program can be considered noteworthy. The program achieved an efficiency ratio of 119.08, with input utilization at 87.12% and output utilization at 91.68%. Based on the evidence presented, it can be inferred that this program demonstrates the ability to provide anticipated results and optimize resource utilization, specifically in terms of budget allocation. When considering the efficiency ratio, it can be observed that the Procurement, Improvement, and Repair of Educational Facilities and Infrastructure Program exhibited greater efficiency in the 2019 period compared to the 2020 period.

Effectiveness Measurement

The objective of effectiveness measurement is to evaluate the success of the Jayapura City Education and Culture Office in attaining the predetermined objectives or policy targets of a program or activity. The subsequent discourse pertains to an analysis of the study findings about the assessment of efficacy derived from the programs under investigation.

Nine-Year Compulsory Education Program

The data analysis results pertaining to the efficacy of the Nine-Year Compulsory Education Program reveal that the Jayapura City Education and Culture Office achieved a performance rate of 90.86% during the 2019 term. The efficacy of the Education and Culture Office during this period was diminished due to suboptimal performance in several tasks. Consequently, the overall effectiveness ratio of this program fell short of the anticipated aim. The efficacy of arranging Package B, which is comparable to junior high school, was found to be just 48.99% in terms of performance attainment. Consequently, the ensuing effectiveness ratio was similarly 48.99%. The implementation of this activity resulted in significant cost savings due to the relatively small amount of funds allocated for Print Expenditure. This was primarily attributed to the low number of registrants or participants who opted for the Junior High School Equivalent Package B Exam, thereby necessitating the printing of only a limited number of questions. This implies that the aforementioned operations have failed to attain the predetermined aims, targets, and policies. Moreover, the efficacy of the Jayapura City Education and Culture Office during the 2020 era in implementing this program might be deemed as lacking effectiveness. A number of initiatives implemented within this program have not yet achieved the desired objective. The program has a high level of effectiveness, with an efficacy ratio of 96.88%. In 2020, the National Examination (UN) for SMP/MTs/SMPLB and Package B (Curriculum) activities exhibited the lowest performance achievement. During the implementation of this activity, there were partial disbursements for expert/instructor/resource person services as well as food and beverage expenditures. Nevertheless, it can be argued that the efficacy of this initiative during the 2020 time

surpasses that of the 2019 period.

Program for Improving the Development of Performance and Financial Achievement Reporting Systems

The findings from the data analysis assessing the efficacy of the Improvement Program Development of Performance and Financial Reporting Systems reveal that the Jayapura City Education and Culture Office achieved a performance rate of 74.95% throughout the 2019 term. The Education and Culture Office's performance during this period was deemed unsuccessful due to numerous actions that fell short of achieving optimal results. Consequently, the program's effectiveness ratio failed to meet the anticipated aim. The process of preparing LAKIP-SKPD yielded a performance attainment of just 29.14% of the intended target, resulting in an effectiveness ratio of 29.14%. This implies that the action has failed to attain the specified policy objectives or targets. In addition, the program's performance over the 2020 era has also been deemed ineffective. There are four activities within this program that have yet to achieve the specified targets. These activities include the preparation of Renja-SKPD, LAKIP-SKPD, TAPKIN-SKPD, and SKPD Financial Management. Nevertheless, the program exhibited a greater efficacy ratio of 97.82% compared to the preceding year. The activities with the least efficacy in the years 2019 and 2020 under this program were identified as the LAKIP-SKPD Preparation and RENJA-SKPD Preparation activities, respectively. This can be attributed to the lack of allocation of funds for professional services in each of these tasks collectively. The Jayapura City Education and Culture Office Secretariat, specifically the sub-section of Asset Planning and Reporting, is responsible for conducting two activities. These activities include the preparation of the Government Agency Performance Accountability Report (LAKIP) and the Work Plan (RENJA). It is worth noting that these activities are carried out internally, without the involvement of external parties. Consequently, only a limited budget is allocated to compensate the experts engaged in these activities.

Procurement, Improvement, and Improvement of Educational Facilities and Infrastructure Program

The findings from the data analysis assessing the efficacy of the Education Facilities and Infrastructure Procurement, Improvement, and Repair Program indicate that the Jayapura City Education and Culture Office achieved a performance rate of 95.42% during the 2019 period. The performance of the Education and Culture Office during this period may be characterized as effective overall. However, there is one specific activity that has not achieved its performance goals, resulting in the average effectiveness ratio of this program falling short of the intended target. The Elementary Education Procurement (DAK) initiative achieved a performance rate of 54.21% in relation to the set target, resulting in an effectiveness ratio of 95.42% in 2019. The reason for this can be attributed

to the presence of undistributed expenditures, namely capital expenditures allocated for the acquisition of language dictionary books and physical education, sports, and health books. The decision to withhold the allocation of funds for the buying of books for the school is rooted upon past observations and experiences. Moreover, the efficacy of the Jayapura City Education and Culture Office in implementing this program over the 2020 term is also lacking. In the year 2020, there was a specific activity that fell short of meeting its performance achievement target. This activity, known as the Library Collection Procurement (DAK), only attained an effectiveness ratio of 75.15%. The shortfall can be attributed to the non-disbursement of funds allocated for the acquisition of projectors, projector screens, and computer software. It is advisable to conduct a preliminary survey among schools to assess their requirements for facilities and infrastructure during the formulation of the Budget Work Plan (RKA-SKPD). This will help ensure that budget allocations are not excessive and are well utilized. The program's effectiveness ratio for the current year exhibits a notable increase compared to the preceding year, reaching a value of 98.23%. It can be argued that the efficacy of the Procurement, Improvement, and Repair of Educational Facilities and Infrastructure Program has increased in the 2020 timeframe compared to the previous year, 2019.

Conclusions

The present study examines the performance of the Jayapura City Education and Culture Office through the utilization of the Value for Money approach, which centers on three primary components: economy, efficiency, and effectiveness. The findings indicated that the Jayapura City Education and Culture Office effectively managed its programs in an economically efficient manner, resulting in substantial cost savings for the years 2019 and 2020. The successful attainment of positive outcomes in numerous initiatives contributed to the effective implementation of budget management, hence enhancing its efficiency. Nevertheless, in terms of efficacy, these programs have not achieved the predetermined targets and objectives to their fullest extent. In the realm of effective governance, the significance of public expectations for public accountability and openness cannot be overstated. The delivery of high-quality, efficient, and responsive public services is of utmost importance. Performance measurement, which encompasses the Value for Money methodology, plays a crucial role in enhancing government performance and elevating the quality of public services. The significance of education in the process of nation building is also of utmost importance. The Jayapura City Education and Culture Office has implemented a range of initiatives; nevertheless, in order to attain more optimal outcomes, it is important to undertake an evaluation process. The existence of public criticism directed towards the public sector, with a particular emphasis on issues such as corruption and lack of accountability, serves to underscore the imperative for

reform in public sector management. The implementation of New Public Management (NPM) represents a strategic endeavor aimed at attaining effective governance. The implementation of enhanced public sector management practices is anticipated to foster public confidence in governmental institutions and enhance the delivery of public services by ensuring more efficiency, quality, and responsiveness to the demands of the citizenry.

This study proposes a number of measures aimed at enhancing the efficiency of the Jayapura City Education and Culture Office and attaining effective governance in the realm of public administration. To begin, it is imperative to enhance budgetary management by prioritizing efficiency and cost reduction in the acquisition, distribution, and utilization of resources. Furthermore, it is essential to conduct regular assessments of programs in order to gauge their effectiveness and influence, hence facilitating program enhancements and modifications. Furthermore, program performance can be enhanced through meticulous planning, precise goal establishment, and ongoing monitoring. Furthermore, it is imperative to enhance openness and accountability through the provision of readily available and easily comprehensible information to the general public. Furthermore, it is imperative to comprehensively integrate the notion of good governance by incorporating public involvement, equitable law enforcement, transparency, responsiveness, and accountability. Furthermore, it is imperative to enhance strategic management through the implementation of a well-defined strategic plan and consistent monitoring. In addition, it is imperative to prioritize the enhancement of education and public services in order to cultivate a skilled and capable workforce. In order to ensure consensus and success in government initiatives, it is imperative to incorporate active community participation in policy-making and program monitoring. There is an expectation that the implementation of these measures will enhance the operational efficiency of the Jayapura City Education and Culture Office, while concurrently reinforcing the broader framework of public accountability.

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