

## INTISARI

Penelitian ini bertujuan untuk mengetahui konsep *value for money* yang dapat diukur dari Laporan Akuntabilitas Kinerja Instansi Pemerintahan (LAKIP) Tahun 2015 pada Dinas Pendapatan dan Pengelolaan Keuangan Kota Surabaya.

Jenis Penelitian ini adalah deskriptif kualitatif. Teknik pengumpulan data yang digunakan berdasarkan observasi, dokumentasi, dan wawancara. Indikator kinerja untuk mengukur 3 (tiga) elemen utama dalam konsep *value for money* yaitu Ekonomi, Efisiensi, dan Efektivitas. Berdasarkan *input* berupa sumber daya yang digunakan dalam mencapai keluaran (*output*), dan *outcome* berupa dampak yang ditimbulkan dari suatu program/kegiatan yaitu tercapainya pajak daerah.. Ekonomi diukur dari perbandingan *input* dengan harga *input*. Efisiensi diukur dari perbandingan *output* dengan *input*. Efektivitas diukur dari perbandingan *outcome* dengan *output*.

Hasil Penelitian ini menunjukkan bahwa Laporan Kinerja Dinas Pendapatan dan Pengelolaan Keuangan Kota Surabaya ditinjau dari segi ekonomi dapat dikatakan ekonomis terlihat dari kegiatan penyediaan barang dan jasa perkantoran dimana dana anggaran yang digunakan untuk menjalankan kegiatan tersebut sebesar 91,6%. Segi efisien dapat dikatakan efisien dilihat dari kegiatan intensifikasi dan ekstensifikasi pajak daerah yang menghasilkan jumlah dokumen hasil pendataan dan penetapan wajib pajak daerah mencapai 100% dengan menggunakan anggaran 86,45% dari anggaran yang tersedia. Segi efektivitas dapat dilihat dari tercapainya pajak daerah yang dihasilkan sebesar 102,22%. Sehingga *outcome* melebihi 100% dan dapat dikatakan efektif. Dengan demikian diharapkan sasaran program kegiatan dapat mencapai tujuan yang telah ditentukan.

Kata kunci: *Value for Money* , ekonomi, efisiensi, efektivitas, *outcome*.

## ABSTRACT

This research is meant to find out the concept of value for money which is measured by *Report on Accountability and Performance of Government Institutions* (LAKIP) in 2015 at Revenue and Financial Management Offices City of Surabaya.

This research is a qualitative descriptive research. The data collection technique has been conducted by using observation, documentation, and interview. The performance indicators measures 3 (three) main elements in the value for money concept i.e. economy, efficiency, and effectiveness. Based on the input in the form of sources which have been used to achieve the output and outcome in the form of impact which has been generated from programs / activities i.e. the achievement of local tax. Economy has been measured by making comparison between input and input price. Efficiency has been measured by making comparison between output and input. Effectiveness has been measured by making comparison between outcome and output.

The result of the research of the *Report on Accountability and Performance of Government Institutions* (LAKIP) City of Surabaya shows that It can be stated that the economy aspect can be seen from the procurement of office goods and services in which the budget fund which has been used to run this activity is 91.6%. The efficiency aspects can be seen from the intensification and the extension activities of local tax which generates the numbers of documents the result of the data collection and the determination of local tax has reached 100% by using 86.45% of the available budget. The effectiveness can be seen from the achievement of local tax which has generated as many as 102.22%. Therefore, the outcome is more than 100% and it can be stated effective. Therefore, it has been expected that the target activity program can achieve the determined objectives.

Keywords: Value for Money, Economy, efficiency, effectiveness, outcome.