

INTISARI

Tujuan dari penelitian ini adalah untuk mengevaluasi penyajian laporan akuntabilitas kinerja instansi pemerintah (LAKIP) dan menilai pelaksanaan program dan kegiatan berdasarkan perspektif *Value for Money*. Metode penelitian yang digunakan adalah deskriptif kualitatif, dengan sumber data berupa data sekunder dan data primer. Teknik pengumpulan data menggunakan wawancara dan dokumentasi.

Hasil analisis dan pembahasan mengenai pelaporan kinerja instansi pemerintah pada Kecamatan Sukolilo Kota Surabaya tahun 2016 menunjukkan bahwa, dalam mewujudkan akuntabilitas kinerja kecamatan Sukolilo Surabaya, dihasilkan melalui sistem penilaian kinerja yang dikembangkan, dengan menentukan kinerja ekonomi untuk mempertimbangkan anggaran (*input*) dengan realisasi anggaran. Kinerja efisien terlihat dari jumlah realisasi *output* yang dihasilkan terhadap *input*. Kinerja efektif dilihat dari *output* maupun *outcome* yang telah berhasil dalam menjalankan tujuan instansi dalam mencapai program yang diharapkan. Berdasarkan model pengukuran kinerja yang digunakan untuk menilai kinerja pelaksanaan program dan kegiatan, dengan menggunakan ukuran ekonomis, efisiensi dan efektivitas dapat dijadikan tolak ukur kinerja pada periode berikutnya. Meskipun dengan laporan kinerja Kecamatan Sukolilo Kota Surabaya sudah menunjukkan capaian kinerja ekonomis, efisien, dan efektif sesuai dengan yang diharapkan, namun demikian diperlukan pengembangan model pengukuran kinerja yang relevan, dengan mempertimbangkan relevansinya tujuan program dan kegiatan.

Kata kunci: Akuntabilitas, *Value for Money*, Ekonomi, Efisien, Efektivitas

ABSTRACT

This research is meant to evaluate the presentation of government institution performance accountability statement (LAKIP) and to measure the implementation of program and activity based on the Value for Money perspective. The research method has been done by using qualitative descriptive, this research applies secondary data and primary data. The data collection technique which has been applied in this research is interview and documentation.

The result of the discussion and the analysis about the report of performance of government institution performance in Sukolilo district of Surabaya in 2016 shows that in realizing the performance accountability of the Sukolilo district of Surabaya has been generated by developed performance assessment system by determining the economic performance to consider the budget (input) with budget realization. The effective performance when it is reviewed from the total output which has been generated to the input. The effective performance when it is reviewed from the output or outcome which has been succeeded in running the goals of the institution in achieving the expected program. Based on the performance measurement model which has been applied to measure the program implementation performance and activities which has been done by using economic, efficiency, and effectiveness can be used as standard of performance in the following periods. Even though, the performance statement of Sukolilo district of Surabaya has shown the achievement performance of economic, efficiency and effective in accordance with the expectation, nevertheless, the development of relevant performance statement model by considering its relevancy to the goals of the program and the activities.

Keywords: Accountability, Value for Money, Economic, Efficiency, Effectiveness.