

ABSTRAK

Tujuan penelitian ini untuk mengetahui kinerja Dinas Kesehatan Kota Surabaya periode tahun 2016-2017 berdasarkan perspektif *Value for Money* ditinjau dari elemen ekonomis, efisiensi dan efektivitas dengan data yang di ambil dari Laporan Akuntabilitas Kinerja Instansi Pemerintahan (LAKIP) Tahun 2016 dan 2017. Metode penelitian yang digunakan adalah kualitatif deskriptif, dengan sumber data berupa data primer dan data sekunder. Teknik pengumpulan data menggunakan kuesioner dan dokumentasi.

Kinerja Dinas Kesehatan Kota Surabaya yang diukur dengan *Value For Money* dalam segi ekonomis yang mengacu pada realisasi anggaran terhadap anggaran (*input*). Pengukuran efisiensi terlihat dari jumlah realisasi *output* yang dihasilkan terhadap *input*. Sedangkan pengukuran efektivitas dapat dilihat dari *output* terhadap *outcome* yang dinilai berhasil berdasarkan tujuan instansi dalam melaksanakan program dan kegiatan.

Hasil penelitian ini menunjukkan pengukuran efektivitasnya sudah berhasil karena dalam pemrosesannya mencapai tujuan dan sasaran; dalam segi efisiensi sudah berhasil karena output dari kinerja dinas semakin meningkat; dalam segi ekonomis sudah berhasil dari realisasi anggaran yang lebih hemat. Walaupun dalam laporan kinerja telah menunjukkan bahwa capaian kinerja ekonomis, efisien, dan efektif sesuai dengan yang diharapkan, namun demikian diperlukan pengembangan model dalam pengukuran kinerja yang relevan dan mempertimbangkan relevansi tujuan program dan kegiatan.

Kata kunci: *value for money*, ekonomis, efisiensi, efektivitas

ABSTRACT

This research aimed to find out the performance of Health Service city of Surabaya 2016–2017, which based on perspective of Value for Money; with economical, efficiency, and effectiveness element. While, the data were both primary and secondary, which in the form of Government Performance Accountability Report 2016–2017. Moreover, the research was descriptive–qualitative. Furthermore, the instrument used questionnaires and documentation.

The performance of Health Service city of Surabaya was measured by Value for Money with economical element, which based on budget realization on budget (input). Meanwhile, from efficiency element, its performance was measured by the amount of output realization on the input. Furthermore, its performance which from effectiveness element, was measured by the output on the outcome that well-managed based on company's objective in implementing some programs and activities.

The research result concluded the effectiveness element was successfully measured as during its process, company's objectives and targets had been achieved. Likewise, the efficiency element was successfully measured as there was higher increase of the output from the Health Service's performance. Similar to effectiveness and efficiency, the economical element had successfully measured as more economical of the budget realization. However, the development of its model as measuring its relevant performance with the programs and activities' objective was still need to be implemented.

Keywords: *value for money, economical, efficiency, effectiveness*