

ANALISIS VALUE FOR MONEY DALAM PENGUKURAN KINERJA  
KEUANGAN  
( Studi Kasus Pada Dinas Lingkungan Hidup dan Kehutanan DI Yogyakarta)  
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Tujuan dari penulisan ini adalah untuk mengetahui pencapaian kinerja keuangan pada Dinas Lingkungan Hidup dan Kehutanan DI Yogyakarta, melalui pendekatan konsep *Value for Money* yaitu dilihat dari segi ekonomi, efisiensi dan efektivitas. Jenis penelitian yang dilakukan yaitu studi kasus. Metode pengumpulan data didapat melalui observasi, wawancara, dan dokumentasi. Analisis data dalam penelitian ini menggunakan analisis statistik deskriptif dan analisis kuantitatif. Teknik analisis data menggunakan pendekatan konsep *Value for Money* yaitu pengukuran kinerja keuangan dilihat dari segi ekonomi, efisiensi dan efektivitas. Dalam menentukan kinerja ekonomis mempertimbangkan anggaran belanja (*input value*) dengan realisasi belanja (*output*), kinerja efisiensi dilihat dari realisasi belanja dan pendapatan (*output*) dan anggaran belanja dan pendapatan (*input*) dan tingkat efektivitas dilihat dari realisasi pendapatan (*outcome*) dengan anggaran pendapatan (*output*). Pengembangan model pengukuran kinerja dalam pendekatan *Value for Money* diperlukan pengembangan indikator yang meliputi masukan (*input*), keluaran (*output*), Sasaran Antara (*Throughput*) serta hasil (*outcome*).

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

**VALUE FOR MONEY ANALYSIS IN MEASURING FINANCIAL  
PERFORMANCE IN 2017-2018**  
*(A case study at the Department of Environment and Forestry in the Special  
Region of Yogyakarta)*

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*The purpose of this research is to determine the achievement of financial performance at the Department of Environment and Forestry in Yogyakarta using Value for Money concept as an approach in terms of economy, efficiency, and effectiveness. The type of this research is a case study. Observation, interviews, and documentation were used as the techniques in collecting the data. The data were analyzed using descriptive statistical analysis and quantitative analysis. Data analysis techniques applied were the concept of Value for Money approach to analyze the measurement of financial performance in terms of economics, efficiency, and effectiveness. In determining economic performance considering the expenditure budget (input value) with the realization of expenditure (output), efficiency performance was seen from the realization of expenditure and income (output) and the budget and revenue (input) and the level of effectiveness seen from the realization of revenue (outcome) with the income budget (output). The development of performance measurement models in the Value for Money approach requires the development of indicators that include inputs, outputs, throughput, and outcomes.*

*Keywords: Value for Money, Economy, Efficiency, Effectiveness.*