

ABSTRACT

***Financial Performance Analysis Based on Value For Money on
Planning and Development Regional Board of Bangkalan Government
for Year Period 2017-2018***

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This study aims to measure, compare, and analyze the financial performance of Bappeda Kabupaten Bangkalan using value for money in year period 2017 until 2018. The study used descriptive qualitative with a case study approach. The study uses primary data, which are interviews with some resource persons and secondary data, including internal data obtained from Bappeda Kabupaten Bangkalan, such as budget plan and budget realization. Quantitative data analysis technique used is value for money, which includes the calculation of the economic level, efficiency and effectiveness of Bappeda Kabupaten Bangkalan in period 2017 until 2018. The results showed that the economic level of Bappeda Kabupaten Regency is very economical with an average value 89.25% for 2017 and 89.19% for 2018. It means that the realization of the funds under the allocated budget. The measurement of the efficiency level of Bappeda Kabupaten Bangkalan is on efficient criteria with an average value that has not changed from 2017 to 2018, which is 112%. The results of the interviews provide some information that it happened because of working system function and the level of discipline are increas. Level of effectiveness measurement of Bappeda Kabupaten Bangkalan shows on number 100%, which means effective. It means that the outcome is aligned with the goals of the organization. So the overall performance of Bappeda Kabupaten Bangkalan is quite good. Three times substitution of the leader during the study period did not significantly influence the performance of Bappeda Kabupaten Bangkalan. It happens because the vision and mission of one leader and another are in harmony, the existence of Perbup and several guidelines for carrying out programs and policies for a period of one year, and the role of the leadership which is considered less in supporting program planning until its implementation. Some policies that are not well targeted are caused by the lack of fiscal space or budget to carry out all programs that are well targeted and the data they have are invalid and rarely updated. This also supports the performance of the Bappeda Kabupaten Bangkalan.

Keywords: Performance, public sector, value for money, economical, efficient, effective.