

## Value for Money to Measure Performance of Public Broadcasting Programs at Radio Republik Indonesia Semarang: Evidence From Indonesia

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doi.org/10.51505/IJEBMR.2024.8905

URL: <https://doi.org/10.51505/IJEBMR.2024.8905>

Received: Aug 02, 2024

Accepted: Aug 14, 2024

Online Published: Sep 09, 2024

### Abstract

This study focuses on using value for money to measure the performance of the Public Broadcasting Programs at Radio Republik Indonesia (RRI) Semarang, the national radio station.

**Objective:** This study aims to identify the Key Performance Indicator (KPI) of the Public Broadcasting Programs at RRI Semarang (LPP RRI) based on the value-for-money ratio from 2018 to 2022.

**Method:** This study used a qualitative descriptive method. This study involved administration planners and implementers at LPP RRI Semarang as informants.

**Findings:** Based on the concept of value for money, the Key Performance Indicators of the Public Broadcasting Program of LPP RRI Semarang showed that the budget used was economical, efficient, and effective.

**Implication Theory and Policy:** LPP RRI Semarang needs to consider the results of this study for designing policies to improve their performance in using state budget (APBN) and transparency in budget use.

**Novelty:** This study evaluates the Key Performance Index of LPP RRI Semarang to improve its public broadcasting performance. The study concerns the budget realization report to identify the budget management process for the public broadcasting program.

**Keywords:** Performance, Value for Money, Economics, Efficiency, Effectiveness, Indonesia.

### 1. Introduction

With the development of an increasingly dynamic society in viewing the government works and the emergence of a more democratic government climate, society becomes more critical in assessing the implementation of public services and expects a better and fairer implementation of good governance. Mardiasmo (2009) states that transparency and accountability of public services need to consider Value for Money (VfM) in providing services. Value for Money (VfM) is a concept of managing public agencies based on three main elements, namely economy,

efficiency, and effectiveness. The scope of economy covers obtaining input with a certain quality and quantity at the lowest price. Efficiency concerns the achievement of maximum output with certain inputs. The last, effectiveness is closely related to the level of achievement of the predetermined target. Determining the level of economy, efficiency, and effectiveness is based on the assessment criteria stipulated in the Decree of the Minister of Home Affairs Number 690.900.327 of 1996 concerning guidelines for assessing financial performance (Fathiyah, 2020).

Value for Money is an important factor in measuring the performance of government agencies. Government performance cannot be assessed based on the output only as it needs to consider input, output, and outcome simultaneously. Mahmudi (2005) defines input as all types of input resources used in a particular process to produce output. Output is the direct result of a process. Output measurement is the measurement of output produced from the process. Outcome is the impact of a program or activity on society. The outcome is higher in value than output as output only measures results without measuring its effects on society. Thus, Value for Money is a factor that provides public cost awareness to public sector agencies.

The Public Broadcasting Program at Radio Republik Indonesia (LPP RRI) Semarang is a work unit managing the state budget to carry out operational activities in providing information services to the public through radio channels in Semarang and its surroundings (2020 – 2024 LPP RRI Strategic Plan, 2020). The 2018 and 2019 strategic plan of LPP RRI targets the Performance Indicators set by LPP RRI, namely the realization of healthy entertainment broadcasts with 244,500 programs in 2018 and 309,520 programs in 2019. The 2020 – 2022 strategic plan of LPP RRI targets 80%, 85%, and 90% in 2020, 2021, and 2022 respectively. To increase accountability, a review of the Key Performance Indicators considers performance achievements, problems, and strategic issues affecting the success of an organization. The results of the Key Performance Indicator assessment can be seen below.

Work Unit: RRI Semarang

No	Performance Indikator	Target	Realization	Annual Realization
1.	Implementation of Bureaucratic Reform	8 Area	8.00	100%
2.	Broadcast Reach	89%	82.00	92.13%
3.	State Non-Tax Revenue Amount	1.117.235.000 Rupiah	1.218.081.876,00	109,03%
4.	State Non-Tax Revenue Amount 2022	50.000.000 Rupiah	50.000.000,00	100%
5.	Pure National Budget Amount	15.349.464.000 Rupiah	14.929.122.871,00	97,26%
6.	Public Satisfaction with RRI Broadcast Services	80%	72.00	90.00%
7.	Budget Implementation Performance	87%	93.72	107.72%
8.	Provider of Public Information Service Quality	85%	80.00	94.12%
9.	Resolution of Public Complaints	90%	80.00	88.89%
10.	Socialization/Branding of RRI to the Public/Stakeholders	12 Months	12.00	100.00%
11.	Stakeholders Who Utilize RRI Broadcasting Station as a Media for Disseminating Information	80 Stakeholder	102.00	127.50%
Final Score				100.60%

Figure 1 Final Score of SIMLAKIN LPP RRI Semarang in 2022  
Source: Government Agency Performance Accountability Reports

Figure 1 shows the final score covering 11 (eleven) indicators of the Key Performance Indicator of the Public Broadcasting Program at LPP RRI Semarang. The figure illustrates that the core business data, for example, broadcast coverage, public satisfaction with the broadcast services, provision of quality public information services, and resolution of public complaint have not been fully realized. Thus, the community has not optimally obtained the benefits of their performance. This can also be seen in the trend of budget realization in Public Broadcasting Program activities as follows:

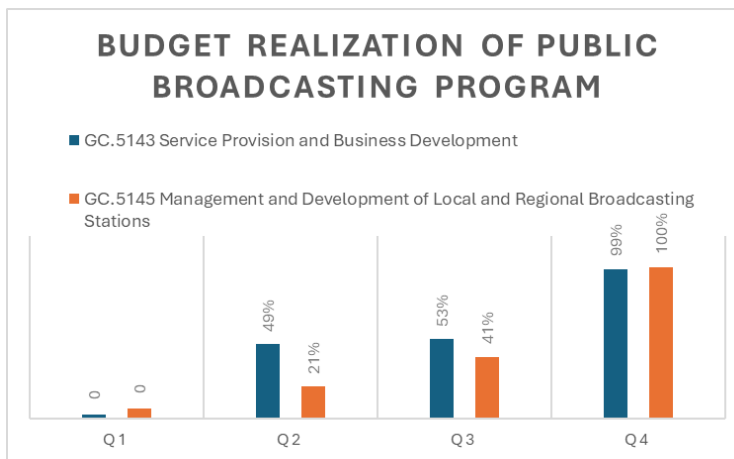


Figure 1 Budget Realization of Public Broadcasting Program  
Source: Report on Operational Instructions for LPP RRI Activities

Figure 2 shows that the budget for the public broadcasting program is not ideal as the quarterly realization is ideally even and proportional. This is because the performance is less optimal due to less optimal realization of spending caused by the existence of budget blocks, especially on automatic adjustments so activities cannot be carried out or realized. Besides, it is also caused by changes in the organizational structure in the work procedures of Ministries/Institutions/Echelon I Units/Work Units. Activities that have the potential to be executed throughout the year have not been fully identified, especially activities related to office operations such as business trips, honorariums, and direct procurement as well as a tendency to wait and observe in carrying out activities and payments to anticipate policy changes (Mukhataromin, 2022). Many people consider public services unprofessional, slow, and expensive. In addition to transparent financial performance, the principle of Good Public Governance is the government's task for better changes (Maharani & Sari, 2021). This condition does not have a positive impact on the nation's economy as the state budget is expected to be a trigger for national economic growth. The budget realization graph is ideally even and proportional throughout the budget year in accordance with Article 9 of the Regulation of the Director General of the Treasury Number PER-5/PB/2022. In addition to the role of the state budget as subsidies amidst the increasing impact of global risks

through state spending, the state budget is expected to reach, protect the community, and encourage economic recovery (Director General of the Treasury, 2022).

Indonesia uses a performance-based budgeting system. Srithongrungrung (2018) examined performance-based budgeting in 11 countries in Asia for 18 years and revealed that performance-based budgeting changed the amount of spending in some programs temporarily. On the other hand, Mauro (2019) reveals that performance-based budgeting in Italy still scored below the OECD average as the use of the budget is still influenced by a traditional approach oriented towards input only. Government performance cannot be assessed in terms of the input and output produced only, but it needs to consider the outcomes or benefits obtained by the community.

Many studies have examined the concept of value for money for assessing public service performance. Nasution et al., (2023) examined the financial performance of the Social Service of South Tapanuli in 2019-2021 and revealed that the financial performance was very economical, efficient, and effective. Anggrahiny et al., (2021) also found that the government's performance in Land and Building Acquisition Fees in Surabaya City during 2015-2019 could not save costs incurred with the category of the less economical, very efficient, and very effective. Tinambunan et al., (2021) examined the value or money performance of the management of Sitio-Tio Hilir village funds in 2021 with effective, economical, and quite efficient categories as the village government manages to reduce expenditures based on the input received. Septariani (2018) examines the value for money of Musi Banyuasin District governance and reveals that it has economical, efficient, and effective categories. However, additional assessments such as participation, accountability, responsiveness, justice, and community orientation are important for governance implementation.

Previous studies concerning value for money indicate the role of academics in creating public cost awareness for public agencies. Some countries such as China, Taiwan, Australia, and Nigeria have conducted research on value for money with different goals and focuses. Considering the importance of implementing value for money to increase awareness of public agencies in managing public funds to be more economical, efficient, and effective, studies on value for money need to be done continuously. Previous studies focus on the financial performance of local government only. However, this present study focuses on assessing the performance of the public broadcasting program at LPP RRI Semarang as a central government agency managing public funds to provide access and information to the community using the concept of value for money.

This study aims to assess the performance of the public broadcasting program based on the concept of value for money. This study is expected to increase the understanding of public agencies in managing public funds by considering economic, efficient, and effective aspects according to the Minister of Home Affairs Decree Number 690.900.327 of 1996.

**2. Method**

This study used a qualitative descriptive method with a case study design to identify the performance of the Public Broadcasting Program at Radio Republik Indonesia (LPP RRI) Semarang. This national radio station is one of the central government agencies managing public funds to provide access to information to the public. This study used both primary and secondary data sources.

Primary data were obtained by conducting direct semi-structured interviews with the informants (Yuli Tantri & Desipradani, 2022). The researcher interviewed 5 main informants of LPP RRI Semarang employees, especially from the financial department who manage planning, preparation, and realization of budget performance.

Secondary data were indirect data in the form of evidence, records, or historical reports (documentary data) that are published or unpublished (Widjanarko & Handayani, 2018). Public documents covered the profile of LPP RRI Semarang, the 2018 - 2022 Strategic Plan of LPP RRI, the 2021 and 2022 Government Agency Performance Accountability Report (LAKIP), the 2018 – 2022 Budget Realization, personal documents such as the POK (Operational Instructions for Activities) report for 2018 - 2022 as well as pictures and sounds.

Table 1. Informant Profile

Informant Code	Name of Informant	Position
1	Sandiati	Junior Budget Management Analyst
2	Immanuel Chrisma	Financial Data Processor/Budget Manager
3	Ayu Chandra Kurniati	Budget Manager
4	Peni Retno Windiyarti	Expenditure Treasurer
5	Ika Setyawati	Financial Data Processor/Non-Tax State Revenue Depositor

Source: LPP RRI Semarang Data (2023)

Data collection techniques covered observations, interviews, and documentation. Observations were carried out by observing the budget preparation process to the budget realization process (Yuli Tantri & Desipradani, 2022). The observation specifically focused on the realization process in the POK report which was used to calculate economic, efficiency, and effectiveness values and compare the differences in each year.

In terms of the interview, if there is a good relationship between the researcher and the informant, the interview run optimally (Yuli Tantri & Desipradani, 2022). This study used semi-structured interviews (in-depth interviews) with a list of questions based on the conditions at LPP RRI Semarang. The researcher developed and explored questions according to the informant's answers. In this case, the researcher conducted interviews with informants who directly prepare

budget planning and administer budget realization. Interviews are also to test the validity of the data with additional informants (Supianingsih & Falikhatun, 2022).

Documentation aims to obtain information through institutions or agencies (Syahputra & Rahmat, 2021). In this study, the documentation was carried out by taking pictures and recording sound, taking pictures while interviewing informants, and scanning reports needed for attachments.

Data analysis used the Miles and Huberman interactive analysis model in Sugiyono (2016) covering data reduction, presenting data, and drawing conclusions (Hasanah & Hidayat, 2023). Data reduction was carried out to sort data based on answers that match the interview questions related to the performance of LPP RRI Semarang, especially the Public Broadcasting Program. Data were presented in the form of writing, tables, images, or graphs by combining important points and information to provide comprehensive information. The criteria analysis was carried out in accordance with the Decree of the Minister of Home Affairs Number 600.900-327 of 1996. The researcher considered important points to answer the formulation of the problem. The results of observations and interviews are combined into a conclusion (Sholikhah & Khoirawati, 2022). The measurement formula for each aspect of the value-for-money ratio can be seen below.

Table 2. Formula for Calculating Value for Money

<i>Ratio</i>	<i>Formula</i>
Economic	$Economic = \frac{\text{Expenditure Realization}}{\text{Expenditure Budget}} * 100\%$
Efficiency	$Efficiency = \frac{\text{Expenditure Realization to Earn Income}}{\text{Revenue Realization}} * 100\%$
Effectiveness	$Effectiveness = \frac{\text{Revenue Realization}}{\text{Revenue Target}} * 100\%$

Fathiyah (2020) explains that the calculation and adjustment to the criteria of the Decree of the Minister of Home Affairs Number 690,900,327 of 1996 are as follows:

Table 3. Criteria for Value for Money Assessment

<b>Results</b>	<b>Economic</b>	<b>Efficiency</b>	<b>Effectiveness</b>
< 60%	Not economical	Very efficient	Less effective
60% - 80%	Less economical	Efficient	Quite effective
80% - 90%	Quite economical	Quite efficient	Effective
90% - 100%	Economical	Less efficient	Very effective
> 100%	Very economical	Not efficient	Not effective

Source: Decree of the Minister of Home Affairs Number 690 of 1996



The data validity test used source triangulation, technical/method triangulation, and time triangulation. Source triangulation is a data credibility test technique by examining some sources. In this study, the validity of the data was carried out by adding one additional informant, namely an employee who prepared the LPP RRI Semarang financial report. Technical triangulation is a credibility test by comparing interviews and observations. In terms of time and triangulation, the researcher collected data at different times and conditions to provide more valid data as the relatively long gap time makes the results more credible. The data collection process was carried out on 23, 24, and 25 October 2024 using three techniques, namely sources, methods, and time.

**3. Results**

To realize their vision and mission and to support national priority programs, the Public Broadcasting Program at Radio Republik Indonesia sets strategic goals and targets (outcomes). The measurement of the level of success of target achievement uses the Strategic Target Performance Indicator and Program Performance Indicator.

Meanwhile, this study also uses the following Key Performance Indicators:

1. Public Broadcasting Program

The target (outcome) of the program is to increase the availability of access and accurate information and provide educational value and healthy entertainment to support state programs through radio broadcast services. Performance indicators and targets of the Public Broadcasting Program from 2018 to 2020. 2022 are presented in Table 4. It indicates that the target is a benchmark for assessing the success the achievement of of programs/activities carried out by each work unit in the Public Broadcasting Program at Radio Republik Indonesia in accordance with the predetermined goals and targets to realize the vision and mission of the organization.

Table 4 Programs, Targets, and Performance Indicators of the Public Broadcasting Program at Radio Republik Indonesia (RRI)

Program/Target	Performance Indicator	Target Year				
		2018	2019	2020	2021	2022
Public Broadcasting Program						
Increasing the availability of access and accurate information which have educational and healthy entertainment values to support state programs through radio broadcast services.	The target community for the dissemination of healthy information and entertainment	244.500 programs	309.520 programs	80%	85%	90%
	Audience share RRI	85%	90%	80%	85%	90%
	Multiplatform Media Service with good quality standards	85%	90%	70%	75%	80%

Source: 2018 – 2022 Strategic Plans of LPP RRI

Based on the table above, calculations and interviews were carried out with informants on the value for money of the use of public broadcasting program funds based on the economic, efficiency, and effectiveness ratios:

a. Economic Ratios

The calculation of the economic ratio of the use of the budget for public broadcasting program activities at LPP RRI Semarang is as follows:

Table 5. Calculation of Economic Ratios in 2018-2022

(Rupiah)

	<b>Realization</b>	<b>Budget</b>	<b>Percent</b>	<b>Category</b>
<b>2018</b>	1,046,521,700	1,139,003,000	92%	Economical
<b>2019</b>	796,298,381	806,649,000	99%	Economical
<b>2020</b>	772,198,810	824,226,000	94%	Economical
<b>2021</b>	1,415,106,070	1,433,222,000	99%	Economical
<b>2022</b>	1,208,683,540	1,212,124,000	100%	Economical

Source: Results of Analysis (2023)

Table 5 shows that the economic ratio of public broadcasting program activities from 2018 to 2022 is considered economical. This means that the realization of the performance of the public broadcasting program at LPP RRI Semarang is in accordance with DIPA (Budget Implementation List). Thus, the performance of public broadcasting program activities for five years is economical as the input is smaller than the input value. The realization funds used are smaller than the planned budget. This is supported by the results of the interview with Informant 1, a Junior Budget Management Analyst below:

*“in the process of realizing budget, especially for public broadcasting programs, we try not to have a minus ceiling as it can cause our IKPA value (Budget Implementation Performance Indicator) to be lower. Moreover, the realization process in our work units is also monitored by the Directorate of Finance, LPP RRI.” (Source: Interview with Informant 1, Mrs. Sandiati, 24 October 2023)*

Informant 4 expressed the same response as follows:

*“the realization of the public broadcasting program at LPP RRI Semarang for the past 5 years has not exceeded the established ceiling. Here, the realization has indeed had a work program schedule that must be carried out for certain months so we indeed try to achieve all of them. If there is a realization that is not in accordance with the planning, it is usually because there is a budget block or a direction not to realize it.” (Source: Interview with Informant 4, Mrs. Peni, 23 October 2023)*

In purchasing daily needs with third parties, LPP RRI Semarang first conducts a price survey to compare the prices in order to determine the lowest price to avoid wasting. This is in accordance with the response of informant 1 as follows:



*"Here, to purchase daily needs or make contractual purchases, we need to have a survey first to make price deals. The one that provides the most benefits with the lowest price, that's what we choose." (Source: Interview with Informant 1, Mrs. Sandiati, 24 October 2023).*

The response of Informant 4 strengthens the statement above:

*"Yes, if we want to shop/ purchase, we do a survey first, so that later we don't get something too expensive with the bed results. Later we will see the market price from the survey results, we determine at least 3 vendors as a price comparison to determine the bid price closest to the owner estimate (OE)" (Source: Interview with Informant 4, Mrs. Peni, 23 October 2023)*

In carrying out its business processes, LPP RRI Semarang tries to maximize the use of funds in order to achieve maximized output which eventually supports the Budget Implementation Performance Indicator (IKPA) value. If the IKPA value decreases and there is a lot of remaining budget, it will influence the budget reductions in the following year. This is supported by the opinion of Informant 1 below:

*"Here we always maximize the use of the budget, if possible, avoid a lot of remaining. If there is a remaining budget, it will be an evaluation of the budget performance in that year. If there is a minus expenditure, we look for a way to revise the budget internally by revising the POK (Operational Instructions for Activities), and trying not to change DIPA (Budget Implementation List)." (Source: Interview with Informant 1, Mrs. Sandiati, 24 October 2023)*

This opinion is the same as the response of informant 4 below:

*"Public broadcasting programs have many big activities, especially at the end of the year. Of course, all the budget is used optimally, and if possible, the budget can be increased so that the activities planned can also be carried out optimally and the output is beneficial to the community." (Source: Interview with Informant 4, Mrs. Peni, 23 October 2023).*

**b. Efficiency Ratios**

The efficiency ratio of public broadcasting program activities can be calculated based on the ratio between input and output as follows:

Table 6. Efficiency Ratios of LPP RRI Semarang in 2018-2022

(Rupiah)

	<b>Spending realization</b>	<b>Revenue realization</b>	<b>Percent</b>	<b>category</b>
<b>2018</b>	159,606,200	1,244,800,932	13%	Very efficient
<b>2019</b>	77,501,381	595,261,639	13%	Very efficient
<b>2020</b>	81,214,810	1,351,863,824	6%	Very efficient
<b>2021</b>	105,589,070	701,500,088	15%	Very efficient
<b>2022</b>	95,585,540	1,147,295,187	8%	Very efficient

Source: Results of Analysis (2023)

Table 6 shows that the level of efficiency ratio of public broadcasting program activities at LPP RRI Semarang for five years is considered efficient. This is because the output produced is greater than the input used and the spending realization to obtain income is greater than the revenue realization. This is in accordance with the response of informant 5 as follows:

*"RRI Semarang has used funds efficiently by reducing waste and misuse of the budget so far. We have also increased supervision and control over budget use by preparing monthly POK reports." (Source: Interview with Informant 5, Ika Setyawati, 24 October 2023).*

The same thing was also expressed by Informant 4, namely:

*"The budget to get non-tax state revenue is usually small, but thank God, our non-tax state revenue for 2022 exceeds the budget." (Source: Interview with Informant 4, Mrs. Peni, 23 October 2023).*

The use of the budget is considered efficient if it uses minimal funds to obtain maximum revenue. LPP RRI Semarang does not have original revenue as it is a financing center so for revenue realization, it is only from non-tax state revenue which is directly deposited to the state. In the case of LPP RRI, the income is non-tax state revenue which is not included in the LPP RRI budget because LPP RRI is not a revenue center but a financing center. This is in line with the statement of Informant 5:

*"RRI does not have special revenue to increase the budget because all revenue from broadcasting services and rental services are directly deposited to the state using billing. So it is clear that the spending realization is greater than the revenue realization. The rates for services offered to clients have also been set in the regulations ratified by the president director." (Source: Interview with Informant 5, Ika Setyawati, 24 October 2023).*

Informant 4 also expressed the same opinion:

*"That's right, RRI does not have special revenue to increase the budget, but one of our budget sources is from non-tax state revenue which is specifically allocated to increase non-tax state revenue, not for our operations." (Source: Interview with Informant 4, Mrs. Peni, 23 October 2023)*

c. Effectiveness Ratios

Measurement of the level of effectiveness of public broadcasting program activities uses the following effectiveness ratio:

Table 7 Effectiveness Ratios of LPP RRI Semarang in 2018-2022

(Rupiah)

	<b>Revenue Realization</b>	<b>Revenue Budget</b>	<b>Percent</b>	<b>Category</b>
<b>2018</b>	1,244,800,932	-	-	-
<b>2019</b>	595,261,639	-	-	-
<b>2020</b>	1,351,863,824	-	-	-

<b>2021</b>	701,500,088	-	-	-
<b>2022</b>	1,147,295,187	1,117,235,000	103%	Very effective

Source: Results of Analysis (2023)

Table 7 shows that the LPP RRI Semarang does not have a revenue budget because there is no target for non-tax state revenue at that year as the target for non-tax state revenue is not submitted to the work unit, instead, it is centralized to the LPP RRI directorate. On the other hand, in 2022, the work unit has been given a target for achieving its non-tax state revenue. This is strengthened by the opinion of the Informant 2:

*"During preparing the budget, especially the Public Broadcasting Program from 2018 to 2021, there was no revenue budget. Usually, the revenue target is on Page III of the DIPA, but during that year there was none because our non-tax state revenue target is centralized. In 2022, we got the target, the amount has been determined by the headquarters."* (Source: Interview with Informant 2, Immanuel Chrisma, 24 October 2023).

Informant 5 also expressed the same response:

*"Yes, that's right, we did not have a revenue budget from non-tax state revenue from 2018 to 202. So the realization of non-tax state revenue is without DIPA. But in 2022, we got a target for non-tax state revenue from the center."* (Source: Interview with Informant 5, Ika Setyawati, 24 October 2023).

Table 6 shows that the level of effectiveness of the performance of LPP RRI Semarang in 2022 is considered very effective. This is because the realization of non-tax state revenue is above the predetermined target. This means that RRI Semarang is considered successful in achieving its organizational goals and in realizing its non-tax state revenue target. RRI Semarang offers broadcasting services and rental services. This was explained by informant 2 below.

*"For non-tax state revenue in RRI Semarang, we offer two services. Functional non-tax state revenue is broadcasting services and tower rent. General non-tax state revenue is land and building rent services such as RRI Semarang yard which are rented for canteens and Drive Thru ATMs."* (Source: Interview with Informant 2, 24 Immanuel Chrisma, October 2023)

Informant 5 added the following response:

*"So far, RRI Semarang has only provided broadcasting services and rent. For land and building rent, we do not determine the value ourselves, but we consult with the State Property and Auction Service Office (KPKNL) which has the authority over that. The highest revenue comes from land and tower rent. In the past, we could rent our technical equipment, but now we are not allowed to do so."* (Source: Interview with Informant 5, Ika Setyawati, 24 October 2023).

The realization of non-tax state revenue faces some obstacles, especially for broadcast services. If the income only comes from broadcast services without land rent, the non-tax state revenue target is difficult to meet. This is because the large number of private radio stations in Semarang

makes it difficult for RRI Semarang to compete in terms of broadcast service rates. Commonly, clients ask to negotiate the rate but RRI Semarang cannot do so because it has been determined by the Director of RRI approved by the Minister of Finance. This becomes an obstacle in offering broadcast services as explained by Informant 5:

*Our obstacle in the realization of the non-tax state revenue target for broadcast services is that our largest source of income is from land and building rent. Relying on broadcast services only will make it difficult to meet the target. Competing with private radio, we lose in terms of negotiating broadcast service rates. Because the rate has been set by the Director of RRI and approved by the Minister of Finance. If we want to make a billing, there is a category of broadcast services with this rate...” (Source: Interview with Informant 5, Ika Setyawati, 24 October 2023).*

Informant 2 provided additional responses:

*“Well, as a financial data processor, I see the obstacle to make an offer for land rent. So before we offer the land to be rented, we have to coordinate with the State Property and Auction Service Office (KPKNL), what is the land rent price here. Sometimes the State Property and Auction Service Office (KPKNL) takes too long to issue the price and the client needs it soon so we use the previous price. Then if the payment is insufficient, we use follow-up billing so the administration is complicated. ” (Source: Interview with Informant 2, Immanuel Chrisma, 24 October 2023)*

The next stage is data reduction to sorting and selecting the main points from all the data obtained at the data collection stage.

Table 8. Results of Data Reduction 1 Economic Ratios

No.	Question	Response	
		Informant 1	Informant 4
1.	Is the budget realization greater than what has been budgeted?	No realization that exceeds the budget, there should be no minus ceiling.	The implementation of the work program has been scheduled, so that the realization does not exceed the budget.
2.	How does LPP RRI Semarang make expenditures economically?	Conducting a price survey to see which one provides the lowest price with the most benefits.	Before purchasing, we compare at least 3 stores and choose the offer that is closest to the owner estimate (OE).
3.	Is the use of the budget minimized and the results maximized?	Use of budget is always maximized to reduce the remaining budget which becomes an evaluation of budget performance in that year.	The budget is used optimally so that the output will be beneficial to the community.

Source: Results of Analysis (2023)

Table 8 shows the results of data reduction from interviews with informant 1, a Junior Budget analyst, and informant 4, a Treasurer in charge of implementing budget disbursement which encourages budget realization. The realization of the budget carried out by LPP RRI Semarang for five years has never exceeded the planned budget. The implementing budget realization has been scheduled. In purchasing goods, LPP RRI Semarang always conducts a survey first by comparing prices from 3 stores and selects the closest one to the owner's estimate. The use of the budget is also maximized unless it will be a record of the performance of budget implementation which will result in a reduction in the amount of budget provided in the following year.

Table 9 Results of Data Reducation 2 Efficiency Ratios

No.	Question	Response	
		Informant 4	Informant 5
1.	Is the revenue of LPP RRI Semarang greater than its realization?	LPP RRI Semarang does not have special revenue. There is only non-tax state revenue that is directly deposited into the state treasury.	Revenue at RRI is only for non-tax state revenue deposits so there is no original revenue to increase the budget.
2.	Has LPP RRI Semarang used funds efficiently?	The level of efficiency of budget use at LPP RRI Semarang is good, but when compared to the amount of non-tax state revenue, it is less efficient.	The use of the budget at LPP RRI Semarang is considered efficient by reducing waste and misuse of the budget, increasing supervision, and controlling budget use.

Source: Results of analysis (2023)

Table 9 shows the results of data reduction from interviews with informant 4, a treasurer in charge of implementing budget disbursement that drives budget realization and informant 5, a financial data processor. LPP RRI Semarang does not have original revenue from the agency itself. Thus, to carry out its business processes, it only gets funds from the state budget because LPP RRI is a financing center. The use of the budget is considered efficient if it uses minimal funds to get the greatest income. However, in the case of LPP RRI, the income obtained is non-tax state revenue which is not included in the LPP RRI budget but is directly deposited to the state using billing from the Directorate General of State Treasury of the Ministry of Finance.

Table 10. Results of Data Reduction 3 Effectiveness Ratios

No.	Question	Response	
		Informant 2	Informant 5
1.	Does the business process carried out at LPP RRI Semarang add value to the community?	Providing broadcasting services and renting land and buildings that can be used for Drive-thru ATMs, shops, etc.	Providing land and building rent and broadcast services such as interactive dialogue, advertising, and adlib.
2.	If there is no special revenue at RRI, how do you determine the revenue budget for non-tax state revenue?	The target achievement of non-tax state revenue for each work unit is determined by the Directorate of Finance of LPP RRI in coordination with the Directorate of Business Development Services (LPU).	Target determination is regulated by the RRI Headquarter because the realization of non-tax state revenue from 2018 to 2022 was without DIPA.
3.	Are there any obstacles in the revenue realization?	Price competition with private radio as the service rates provided by RRI have been determined and cannot be changed. Thus, RRI Semarang only depends on land rent income to meet targets.	The bureaucratic process takes too long time to make cooperation agreements for land and building rent for consulting the price determination with KPKNL.

Source: Results of analysis (2023)

Table 10 shows the results of data reduction from interviews with Informant 2 and Informant 5. LPP RRI Semarang does not have a revenue budget from 2018 to 2021 because this organization does not have a target for non-tax state revenue. The target for non-tax state revenue is not submitted to the work unit but centralized to the LPP RRI directorate. However, the work unit has a target for achieving its non-tax state revenue in 2022. Thus, the level of effectiveness of LPP RRI Semarang's performance is considered very effective and the realization of non-tax state revenue is above the target.

RRI Semarang is successful in achieving its organizational goals and realizing its non-tax state revenue target. This organization offers broadcast services and rent services. The realization of non-tax state revenue faces some obstacles, especially for broadcast services. The large number of private radio stations in Semarang city makes it difficult for this organization to compete in terms of broadcasting rates. This is because clients commonly ask to negotiate rates but this organization cannot negotiate its broadcasting service rates as they have been determined by the



Director of RRI approved by the Ministry of Finance. Therefore, LPP RRI Semarang depends on its rent income to meet the annual non-tax state revenue target.

The next step in the interactive data analysis is data display. Data can be presented in brief descriptions, charts, and others. In this study, the researcher presents the data in the form of charts below.

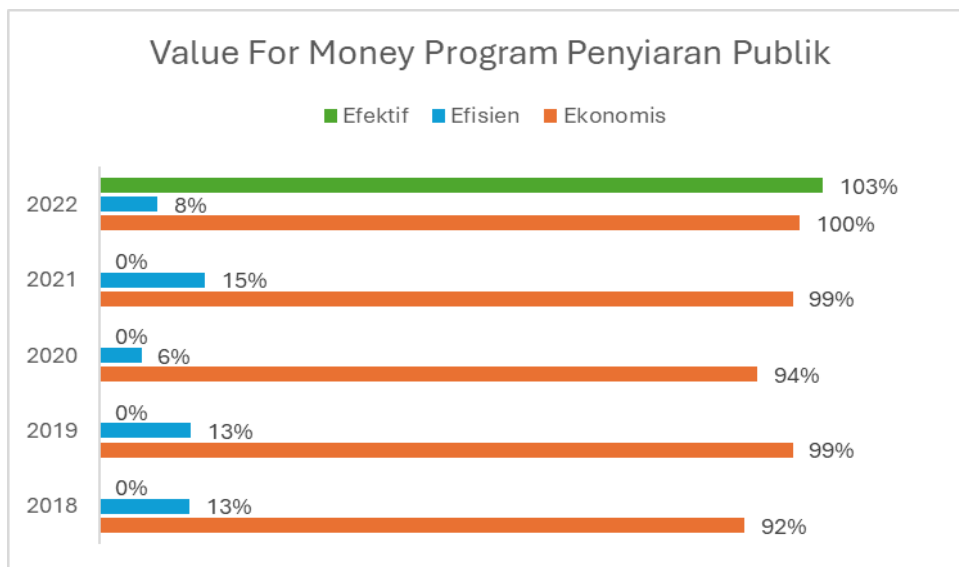


Figure 3. Presentation of Research Data  
Source: Results of analysis (2023)

The results of the study indicate that the value-for-money ratio of the Public Broadcasting Program at LPP RRI Semarang has met the standards as stipulated in the Decree of the Minister of Home Affairs Number 600.900-327 of 1996. This decree explains that the performance is considered economical if the economic ratio reaches >90%; budget use is considered efficient if the efficiency ratio reaches  $\leq 80\%$ ; and budget use is considered effective if the effectiveness ratio reaches >90%. Figure 1 shows that the economic and efficiency ratios meet the standard according to the Decree of the Minister of Home Affairs Number 600.900-327 of 1996. However, the effectiveness ratios are effective in 2022 only as there is no revenue budget.

It can be said that the performance of the public broadcasting program at LPP RRI Semarang is quite optimal as the measurement indicator, namely the economic ratio is considered economical in five years, namely >90%. Some programs have not been fully realized due to some reasons such as being blocked by the budget and only being unblocked at the end of the year, and directions from the center to divert realization to more priority ones.

The efficiency ratio for five years is considered efficient as it produces a value of  $\leq 80\%$ . Thus, it can be said that the public broadcasting program at LPP RRI Semarang is efficient. LPP RRI

Semarang uses APBN funds and does not have original revenue from the institution because LPP RRI is a cost center, not a revenue center contradicting the local government as a revenue center that has Regional Original Income (PAD). The income obtained at LPP RRI Semarang only comes from non-tax state revenue which is directly deposited into the state treasury.

The effectiveness ratio at LPP RRI Semarang was considered very effective in 2022 with a value of > 90%. LPP RRI Semarang did not have a target for its non-tax state revenue from 2018 to 2021 because the target was still centered on LPP RRI with a very effective category indicating that the performance of LPP RRI Semarang's revenue is very good.

### **Conclusion**

Based on the results of the assessment, the key performance indicators of the public broadcasting program at LPP RRI Semarang have met the standards stipulated in the Decree of the Ministry of Home Affairs Number 600.900-327 of 1996. Measurement using the Value for Money ratio is considered economical, efficient, and effective from 2018 to 2022. However, some work programs have not been fully realized and the agency depends on land rent to meet the non-tax state revenue target. This is due to budget block and the difficulty of competing with private radio because the rates offered by LPP RRI are non-negotiable.

The results of this study can be a consideration for LPP RRI Semarang in designing policies to improve performance in using the state budget. Besides, the results of this study are expected to be considered in planning and preparing the budget to avoid budget shortage and excessive budget surplus. Transparency in the use of the budget also needs to be considered so that the public can find out the use of the state budget for the progress and development of the community.

Indeed, this study has some limitations such as the limited number of interviewed informants, namely the internal finance department of RRI Semarang only so the information obtained was limited to RRI Semarang. Besides, other documents related to budget details and budget revenue realization cannot be obtained due to limited access to information. Future studies can interview more informants including external parties such as the State Treasury Service Office (KPPN) which has the authority to disburse RRI Semarang funds and examine more documents such as details of the realization used to obtain income.

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