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Performance Analysis of the Covid-19 Staple Food Social Assistance Activities Carried Out by the Office of Social Affairs of Karanganyar Regency in 2020 and 2021 using the Value for Money, Justice, and Equality Concepts

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ABSTRACT

This study aims at examining the performance of the Covid-19 staple food social assistance activities carried out by The Office of Social Affairs of Karanganyar Regency in 2020 and 2021 using the value for money (effectiveness, efficiency, and economic aspects), justice, and equality approaches. The results of this study have revealed that the Covid-19 staple food social assistance activities by the Office of Social Affairs of Karanganyar Regency in 2020 and 2021 are effective, efficient, fair, and equal. However, the economic aspect is not taken into account in this study. Based on the results of the study, the researchers propose some recommendations. The effectiveness and efficiency level should be maintained and improved. At the economic level, calculations should not be necessary because this level is not a top priority and can only be affected by limited resources. The justice and equality level should be maintained and increased.

Keywords: equality; justice; performance analysis; social assistance; value for money

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INTRODUCTION

Public sector organizations are organizations that deal with the public interest and serve the public with enormous resources. Considering that the resources owned by public sector organizations are very large, transparency of their performance is very much needed. Cited from Tempo.co (07/2021), the performance of public sector organizations has recently been under study, especially since the Minister of Social Affairs, Juliari Batubara, was named a suspect in the alleged Covid-19 Social Assistance (*Bantuan Sosial/Bansos*) corruption case. The rise of corruption incidents committed by government officials has made the performance of public sector organizations increasingly questionable.

Mardiasmo (2018) argues that the public sector is often seen as a hotbed of inefficiency, waste, sources of leakage of funds, and institutions that always lose money. Therefore, transparency is required regarding the implementation of activities to show whether the performance that has been carried out is good or not. If transparency is not maintained, the public will question the flow of funds used and lead to assumptions that acts of waste and corruption committed by irresponsible individuals are repeated.

Performance measurement is a factor in an organization including public sector organizations to assess organizational accountability in producing good and targeted services. Performance measurement is important to assess organizational accountability. The importance of measuring performance is revealed by Mardiasmo (2018) and Mahmudi (2010).

The Covid-19 pandemic is one of the problems taking place since 2020. Kompas.com reported that since the announcement of the first case of Covid-19 in Indonesia on March 2, 2020, the cases have been gradually increasing. The increasing number of Covid-19 cases has had many impacts on various sectors, one of which is the economy. The economic sector is the most supportive sector in human life. As a result of this prolonged pandemic, various new problems have arisen, such as the closing of company outlets, which has resulted in a reduction in employees. As reported by Kompas.com, three companies, including Giant, Matahari, and Centro, have closed their outlets due to the Covid-19 pandemic. In addition, Liputan6.com reported that Bank Indonesia conducted a survey of Micro, Small, and Medium Enterprises (MSMEs) and obtained the data that 77.95% of MSMEs in Indonesia were affected by the Covid-19 pandemic. These certainly have an impact on decreasing the amount of income and become a new problem for the social welfare of the community in fulfilling their daily needs.

Karanganyar Regency is one of the regencies in Central Java Province. Karanganyar Regency has an area of 77,378.6 Ha with the highest population density in Colomadu Sub-district, reaching 4,815.4 people/km² in 2020. Based on data from the Central Statistics Agency (*Badan Pusat Statistik/BPS*) for Karanganyar Regency, the poverty rate of Karanganyar Regency in 2020 was 10.28%, increasing from the condition in 2019 with a poverty rate of 9.55%. This increase is attributed to the pandemic and this condition becomes an evaluation for the Regional Apparatus Organization (*Organisasi Perangkat Daerah/OPD*) of Karanganyar Regency.

In carrying out its duties, the regional government forms a Regional Apparatus Organization (OPD), which is tasked with implementing regional development in the field of social welfare, namely social service. This is regulated in the Regional Regulation of Karanganyar Regency Number 22 of 2019 concerning the Amendments to the Regional Regulation of Karanganyar Regency Number 16 of 2016 concerning the Formation and Composition of the Karanganyar Regency Regional Apparatus and Regent's Regulation of Karanganyar Regency Number 110 of 2016 concerning the Position, Organizational Structure, Duties, Functions, and Administration of Social Service Work. The Office of Social Affairs (*Dinas Sosial*) of Karanganyar Regency is a work unit that is required to be responsive to social development. Therefore, the office must be at the forefront in setting an example for the

planning and implementation of development in the field of social welfare in Karanganyar Regency. Dinas Sosial of Karanganyar Regency must be able to make efforts and steps in handling social problems in Karanganyar Regency.

In managing the social welfare problems due to Covid-19, Dinas Sosial of Karanganyar Regency in has taken steps to provide the social assistance (*Bansos*) packages. Based on the Financial Report of the Dinas Sosial of Karanganyar Regency in the Notes to Financial Statements (*Catatan Atas Laporan Keuangan/CaLK*), the social assistance provided took the form of groceries, consisting of 102,046 packages in 2020 and targeted 3,000 packages in 2021, amounting to 20,409,200,000 rupiahs in 2020 and 600,000,000 rupiahs in 2021 with an Unexpected Expenditures (*Belanja Tidak Terduga/BTT*) budget. This social assistance is intended to ease the people's burden in fulfilling their needs for food due to Covid-19, especially people who are self-isolating and people who are economically affected. It is hoped that with social assistance in the form of groceries, the community can fulfill their needs for food during the Covid-19 pandemic or during the period of independent isolation. Each social assistance package includes rice, cooking oil, granulated sugar, sweetened condensed milk, sardines, soy sauce, tea, prawn crackers, and instant noodles.

The basic food social assistance during the Covid-19 pandemic was distributed to every sub-district in Karanganyar Regency. The distribution was carried out in two ways, namely handing over to the sub-district and distributing collectively by sub-district representatives to Dinas Sosial of Karanganyar Regency. Karanganyar Regency has a large area with 17 sub-districts. Each district has a different distance to the district capital. This certainly affects the process of distributing social assistance packages. The distribution in each sub-district has a different level of effectiveness. To measure the effectiveness of package distribution in each sub-district, a disaggregation analysis per sub-district is required. This is important because by separating the regions per sub-district it can be seen how effective the distribution is in each region based on the distance to the district capital.

It is hoped that after Dinas Sosial of Karanganyar Regency has held a social assistance work program for those affected by Covid-19, there will be a performance assessment of the program's realization. Measuring the performance of the public sector is needed to investigate whether an organization's performance is economical, efficient, and effective or not. The concept of measuring the performance of public sector organizations to measure the economy, efficiency, and effectiveness of a work program can be done using the concept of *value for money*. According to Mardiasmo (2018: 4), *value for money* is the concept of managing public sector organizations based on three main elements, which include economy, efficiency, and effectiveness. Effectiveness is related to target accuracy, efficiency is related to thrift, and the economy is related to business with certain capital to achieve maximum results.

The three elements of the *value for money* are not enough and two other elements need to be added, namely *equity* and *equality*. According to Purwiyanti (2017), equity means that every community has the same opportunity to obtain service. Equality means that the government distributes services to all people by prioritizing services for people who need them more. The addition of the concepts of justice and equality is done if the government only focuses on effectiveness, efficiency, and economy alone it will allow sacrificing certain parties.

The purpose of this study was to determine the performance evaluation of the Office of Social Affairs (*Dinas Sosial*) of Karanganyar Regency from a value-for-money perspective. This study aims to measure the level of the economy, efficiency, and effectiveness of the results of the social assistance work program implemented by Dinal Sosial of Karanganyar Regency and two additional elements, namely justice and equality. The results of this study are expected to provide insight and knowledge for the company in making effective and efficient decisions and can be used as materials for consideration in measuring company performance.

RESEARCH METHODS

This research uses a quantitative analysis method. The quantitative method is an analysis that emphasizes evaluating the performance of the Karanganyar Regency Social Service by measuring the level of economy, efficiency, and effectiveness. The quantitative research method uses a *value for money*. The research was conducted at the Karanganyar District Social Service. Primary data collection techniques were carried out by interviewing employees and direct observation at the Dinas Sosial Karanganyar Regency and secondary data obtained from financial reports.

RESULTS AND DISCUSSION

Effectiveness

Effectiveness is a measure of the success of an organization in achieving its goals. Effectiveness means the accuracy of an activity or program on its target. Effectiveness is related to the relationship between the results to be achieved with the actual results achieved.

Effectiveness is a comparison between *output* and *outcome*. *Output* is the result achieved from a program. *Outcome* is the target to be achieved by a program. From this statement, the following formula is obtained:

$$Effectiveness = \frac{Output}{Outcome} \times 100\%$$

Description:

Output : results achieved from a program

Outcome : targets to be achieved by a program

Criteria for effectiveness according to Mahsun (2013) are:

1. If a value is less than 100 % ($x < 100\%$) means ineffective
2. If a value equal to 100% ($x = 100\%$) means balanced effectiveness
3. If a value of more than 100% ($x > 100\%$) is obtained, it means effective

In 2020

Table 1. Prediction, demand, package distribution, and effectiveness value of 2020

District	Prediction	Demand	Package Distribution	Effectiveness Value
Karanganyar	15,000	11,425	11,425	100%
Tasikmadu	15,000	5,460	5,460	100%
Jaten	15,000	7,551	7,551	100%
Jumantono	10,000	5,982	5,982	100%
Mojogedang	10,000	6,632	6,632	100%
Karangpandan	10,000	5,051	5,051	100%
Matesih	10,000	4,736	4,736	100%
Kebakkramat	10,000	6,884	6,884	100%
Jumapolo	10,000	5,721	5,721	100%
Kerjo	10,000	4,510	4,510	100%
Colomadu	10,000	2,591	2,591	100%
Gondangrejo	10,000	6,402	6,402	100%
Ngargoyoso	5,000	3,752	3,752	100%
Jatipuro	10,000	6,238	6,238	100%

District	Prediction	Demand	Package Distribution	Effectiveness Value
Tawangmangu	10,000	6,411	6,411	100%
Jatiyoso	10,000	8,733	8,733	100%
Jenawi	5,000	3,967	3,967	100%
Total	175,000	102,046	102,046	

Source: Dinas Sosial of Karanganyar Regency

Table 2. Effectiveness value and criteria of 2020

District	Effectiveness Value	Criteria
Karanganyar	100%	Balanced Effectiveness
Tasikmadu	100%	Balanced Effectiveness
Jaten	100%	Balanced Effectiveness
Jumantono	100%	Balanced Effectiveness
Mojogedang	100%	Balanced Effectiveness
Karangpandan	100%	Balanced Effectiveness
Matesih	100%	Balanced Effectiveness
Kebakkramat	100%	Balanced Effectiveness
Jumapolo	100%	Balanced Effectiveness
Kerjo	100%	Balanced Effectiveness
Colomadu	100%	Balanced Effectiveness
Gondangrejo	100%	Balanced Effectiveness
Ngargoyoso	100%	Balanced Effectiveness
Jatipuro	100%	Balanced Effectiveness
Tawangmangu	100%	Balanced Effectiveness
Jatiyoso	100%	Balanced Effectiveness
Jenawi	100%	Balanced Effectiveness

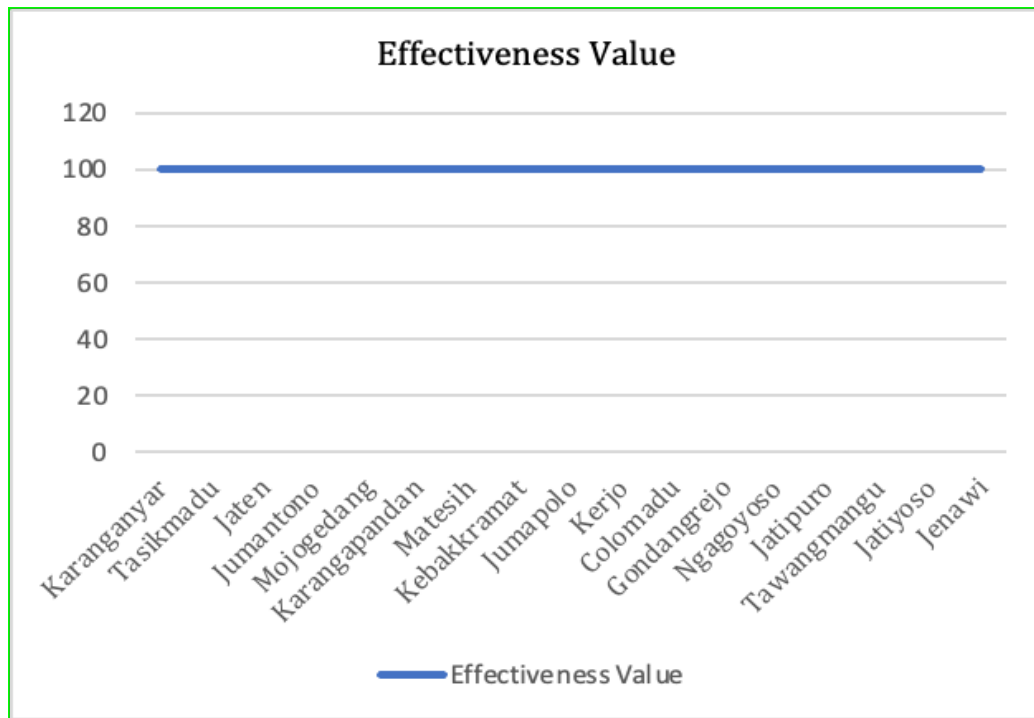


Figure 1. Effectiveness value of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2020

Based on the graph above, it shows that the performance of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2020 has an effectiveness value of 100% in each of its sub-districts. The results of these calculations also show that the performance of Dinas Sosial Karanganyar Regency is included in the criteria of "balanced effectiveness". This means that the Dinas Sosial Karanganyar Regency has been effective in using funds for Covid-19 basic food social assistance activities in 2020.

In 2021

Table 3. Prediction, demand, package distribution, and effectiveness value of 2021

District	Prediction	Demand	Package Distribution	Effectiveness Value
Karanganyar	400	777	777	100%
Tasikmadu	350	543	543	100%
Jaten	300	346	346	100%
Jumantono	100	-	-	0%
Mojogedang	200	-	-	0%
Karangpandan	200	42	42	100%
Matesih	200	256	256	100%
Kebakkramat	100	21	21	100%
Jumapolo	100	-	-	0%
Kerjo	150	409	409	100%
Colomadu	300	224	224	100%
Gondangrejo	200	108	108	100%
Ngargoyoso	50	10	10	100%
Jatipuro	100	-	-	0%

District	Prediction	Demand	Package Distribution	Effectiveness Value
Tawangmangu	100	76	76	100%
Jatiyoso	100	-	-	0%
Jenawi	50	44	44	100%
Total	3,000	2,856	2,856	

Source: Dinas Sosial of Karanganyar Regency

Table 4. Effectiveness value and criteria of 2021

District	Effectiveness Value	Criteria
Karanganyar	100%	Balanced Effectiveness
Tasikmadu	100%	Balanced Effectiveness
Jaten	100%	Balanced Effectiveness
Jumantono	0%	-
Mojogedang	0%	-
Karangpandan	100%	Balanced Effectiveness
Matesih	100%	Balanced Effectiveness
Kebakkramat	100%	Balanced Effectiveness
Jumapolo	0%	-
Kerjo	100%	Balanced Effectiveness
Colomadu	100%	Balanced Effectiveness
Gondangrejo	100%	Balanced Effectiveness
Ngargoyoso	100%	Balanced Effectiveness
Jatipuro	0%	-
Tawangmangu	100%	Balanced Effectiveness
Jatiyoso	0%	-
Jenawi	100%	Balanced Effectiveness

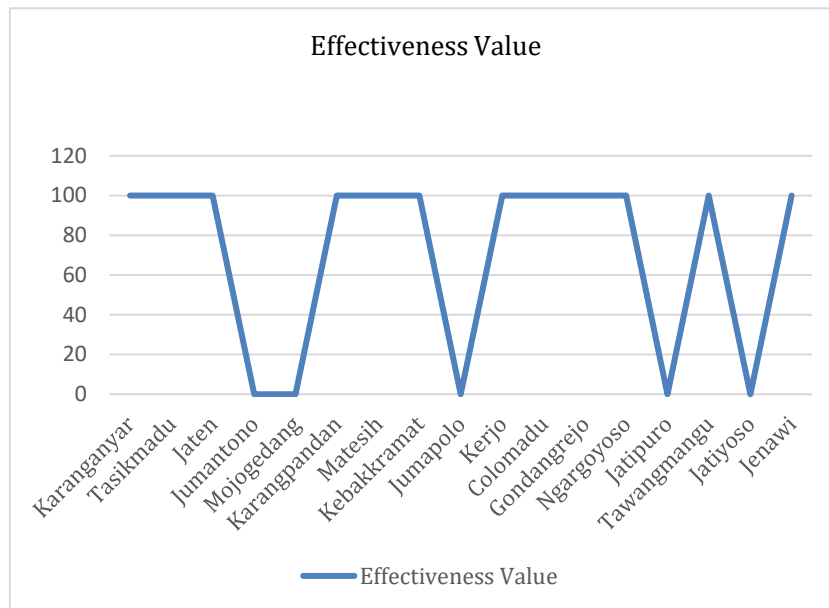


Figure 2. Effectiveness value of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2021

Based on the graph above, it shows that the performance of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2021 has a majority effectiveness value of 100%, even though there are several sub-districts who do not submit requests so that it has an effectiveness value of 0%. The results of these calculations also show that the performance of the Dinas Sosial Karanganyar Regency is included in the criteria of "balanced effectiveness". This means that the Dinas Sosial Karanganyar Regency has been effective in using funds for Covid-19 basic food social assistance activities in 2021.

Efficiency

Efficiency is maximizing the results of an activity with few resources. Efficiency is also said to be the concept of thrift. An activity is said to be efficient if it uses the lowest possible resources. Efficiency is the ratio of *output* and *input* associated with the standards or targets set. The following is a formula for measuring efficiency values:

$$Efficiency = 100\% - \left(\frac{Output}{Input} \times 100\% \right)$$

Description:

Output : result achieved from a program

Input : budget of a program

Efficiency criteria according to Mahsun (2013) are:

1. If a value is obtained less than 100% ($x < 100\%$) means efficient
2. If a value equal to 100% ($x = 100\%$) means balanced efficiency
3. If a value of more than 100% ($x > 100\%$) is obtained, it means it is not efficient

In 2020

Table 5. Prediction, demand, and package distribution of 2020

District	Prediction	Demand	Package Distribution
Karanganyar	15,000	11,425	11,425
Tasikmadu	15,000	5,460	5,460
Jaten	15,000	7,551	7,551
Jumantono	10,000	5,982	5,982
Mojogedang	10,000	6,632	6,632
Karangpandan	10,000	5,051	5,051
Matesih	10,000	4,736	4,736
Kebakkramat	10,000	6,884	6,884
Jumapolo	10,000	5,721	5,721
Kerjo	10,000	4,510	4,510
Colomadu	10,000	2,591	2,591
Gondangrejo	10,000	6,402	6,402
Ngargoyoso	5,000	3,752	3,752
Jatipuro	10,000	6,238	6,238
Tawangmangu	10,000	6,411	6,411
Jatiyoso	10,000	8,733	8,733
Jenawi	5,000	3,967	3,967
Total	175,000	102,046	102,046

Source: Dinas Sosial of Karanganyar Regency

In 2020, the budgeted price per package is IDR 200,000 and the realized price per package is IDR 196,697. The following is the efficiency assessment and the criteria:

Table 6. Budget realization, budget, efficiency value, and criteria of 2020

District	Budget Realization (Rp)	Budget (Rp)	Efficiency Value	Criteria
Karanganyar	2,247,263,225	2,285,000,000	2%	Efficient
Tasikmadu	1,073,965,620	1,092,000,000	2%	Efficient
Jaten	1,485,259,047	1,510,200,000	2%	Efficient
Jumantono	1,176,641,454	1,196,400,000	2%	Efficient
Mojogedang	1,304,494,504	1,326,400,000	2%	Efficient
Karangpandan	993,516,547	1,010,200,000	2%	Efficient
Matesih	931,556,992	947,200,000	2%	Efficient
Kebakkramat	1,354,062,148	1,376,800,000	2%	Efficient
Jumapolo	1,125,303,537	1,144,200,000	2%	Efficient
Kerjo	887,103,470	902,000,000	2%	Efficient
Colomadu	509,641,927	518,200,000	2%	Efficient
Gondangrejo	1,259,254,194	1,280,400,000	2%	Efficient
Ngargoyoso	738,007,144	750,400,000	2%	Efficient
Jatipuro	1,226,995,886	1,247,600,000	2%	Efficient

District	Budget Realization (Rp)	Budget (Rp)	Efficiency Value	Criteria
Tawangmangu	1,261,024,467	1,282,200,000	2%	Efficient
Jatiyoso	1,717,754,901	1,746,600,000	2%	Efficient
Jenawi	780,296,999	793,400,000	2%	Efficient

Source: Processed data

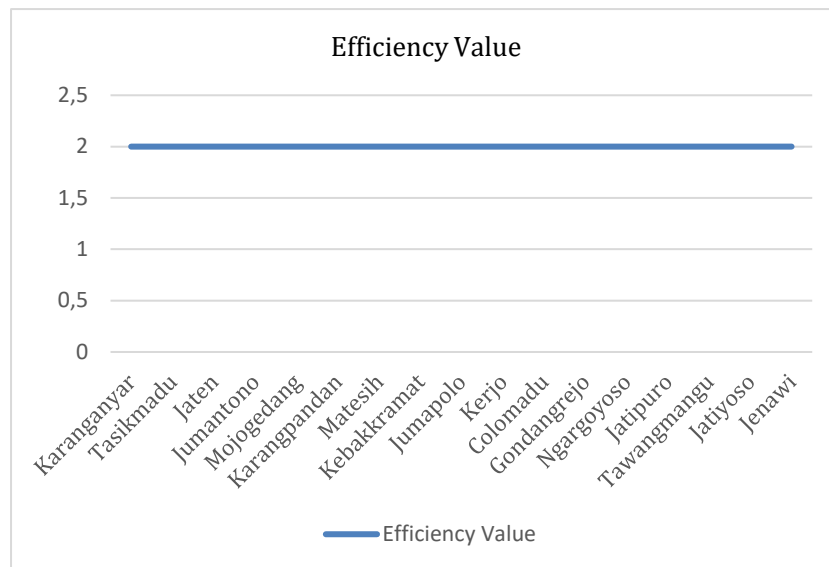


Figure 3. Efficiency value of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2020

Based on the graph above, it shows that the performance of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2020 has an efficiency value of 2%. The calculation results also show that the performance of Dinas Sosial Karanganyar Regency is included in the "efficient" criteria. This means that the Dinas Sosial Karanganyar Regency has been efficient in using funds for Covid-19 basic food social assistance activities in 2020.

In 2021

Table 7. Prediction, demand, and package distribution of 2021

District	Prediction	Demand	Package Distribution
Karanganyar	400	777	777
Tasikmadu	350	543	543
Jaten	300	346	346
Jumantono	100	-	-
Mojogedang	200	-	-
Karangpandan	200	42	42
Matesih	200	256	256
Kebakkramat	100	21	21
Jumapolo	100	-	-
Kerjo	150	409	409

District	Prediction	Demand	Package Distribution
Colomadu	300	224	224
Gondangrejo	200	108	108
Ngargoyoso	50	10	10
Jatipuro	100	-	-
Tawangmangu	100	76	76
Jatiyoso	100	-	-
Jenawi	50	44	44
Total	3,000	2,856	2,856

Source: Dinas Sosial of Karanganyar Regency

In 2021, the budgeted price per package was 200,000 rupiahs and the realized price per package was 184,400 rupiahs. The following is an efficiency assessment.

Table 8. Budget realization, budget, efficiency value, and criteria of 2021

District	Budget Realization (Rp)	Budget (Rp)	Efficiency Value	Criteria
Karanganyar	143,278,800	155,400,000	8%	Efficient
Tasikmadu	100,129,200	108,600,000	8%	Efficient
Jaten	63,802,400	69,200,000	8%	Efficient
Jumantono	-	-	100%	Efficient Balanced
Mojogedang	-	-	100%	Efficient Balanced
Karangpandan	7,744,800	8,400,000	8%	Efficient
Matesih	47,206,400	51,200,000	8%	Efficient
Kebakkramat	3,872,400	4,200,000	8%	Efficient
Jumapolo	-	-	100%	Efficient Balanced
Kerjo	75,419,600	81,800,000	8%	Efficient
Colomadu	41,305,600	44,800,000	8%	Efficient
Gondangrejo	19,915,200	21,600,000	8%	Efficient
Ngargoyoso	1,844,000	2,000,000	8%	Efficient
Jatipuro	-	-	100%	Efficient Balanced
Tawangmangu	14,014,400	15,200,000	8%	Efficient
Jatiyoso	-	-	100%	Efficient Balanced
Jenawi	8,113,600	8,800,000	8%	Efficient

Source: Processed data

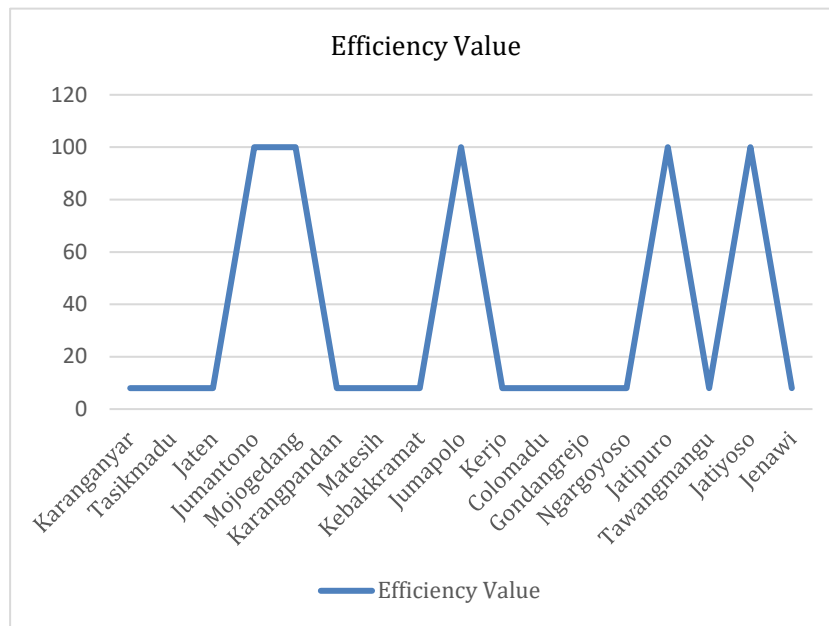


Figure 4. Efficiency value of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2021

Based on the graph above, shows that the performance of Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities in 2021 have a majority efficiency value of 8%, although there are several sub-districts that do not submit requests so that they have an efficiency value of 100%. Several sub-districts did not submit requests for social assistance to Dinas Sosial Karanganyar Regency because in these sub-districts there were no people who needed Covid-19 social assistance. The calculation results show that the performance of Dinas Sosial Karanganyar Regency is included in the "efficient" criteria. This means that Dinas Sosial Karanganyar Regency has been efficient in using funds for Covid-19 basic food social assistance activities in 2021.

Economics

Economy has the principle that businesses use certain capital to achieve maximum results. In this case economic measurements are not carried out. This is considered unethical because in this context it is assistance and involves a person's life, so that in its implementation there are no economic results from helping the community. The results obtained from the Covid-19 basic food social assistance activities carried out by Dinas Sosial Karanganyar Regency are the health of the people affected by Covid-19, so there is no need for economic calculations.

In social assistance activities the goal is to nourish the community which is related to one's life. To save someone's life, all resources must be devoted. In this case economic calculations are ruled out or not a top priority, so that they can only be limited by limited resources.

Equity**In 2020**

Table 9. Prediction, demand, and package distribution of 2020

District	Prediction	Demand	Package Distribution
Karanganyar	15,000	11,425	11,425
Tasikmadu	15,000	5,460	5,460
Jaten	15,000	7,551	7,551
Jumantono	10,000	5,982	5,982
Mojogedang	10,000	6,632	6,632
Karangpandan	10,000	5,051	5,051
Matesih	10,000	4,736	4,736
Kebakkramat	10,000	6,884	6,884
Jumapolo	10,000	5,721	5,721
Kerjo	10,000	4,510	4,510
Colomadu	10,000	2,591	2,591
Gondangrejo	10,000	6,402	6,402
Ngargoyoso	5,000	3,752	3,752
Jatipuro	10,000	6,238	6,238
Tawangmangu	10,000	6,411	6,411
Jatiyoso	10,000	8,733	8,733
Jenawi	5,000	3,967	3,967
Total	175,000	102,046	102,046

Source: Dinas Sosial Karanganyar Regency

The table above shows that the number of packages distributed by Dinas Sosial Karanganyar Regency is the same as the number of requests for packages needed in each sub-district. This shows that there has been justice for each district. Each sub-district in need can make a request to the agency and then be given it through the distribution of basic food packages. As can be seen in the table, the amount of distribution for each sub-district is equal to the number of requests or needs of the community, so in this case it is said to be fair even though each sub-district has a different number of requests. This goes back to being fair can be equal, but not necessarily equal and fairness weighs on needs.

In 2021

Table 10. Prediction, demand, and package distribution of 2021

District	Prediction	Demand	Package Distribution
Karanganyar	400	777	777
Tasikmadu	350	543	543
Jaten	300	346	346
Jumantono	100	-	-
Mojogedang	200	-	-
Karangpandan	200	42	42
Matesih	200	256	256
Kebakkramat	100	21	21

District	Prediction	Demand	Package Distribution
Jumapolo	100	-	-
Kerjo	150	409	409
Colomadu	300	224	224
Gondangrejo	200	108	108
Ngargoyoso	50	10	10
Jatipuro	100	-	-
Tawangmangu	100	76	76
Jatiyoso	100	-	-
Jenawi	50	44	44
Total	3,000	2,856	2,856

Source: Dinas Sosial of Karanganyar Regency

As was the case in 2020, in 2021 the number of packages distributed by Dinas Sosial Karanganyar Regency will be the same as the package requests in each of its sub-districts. This year there were several districts that did not submit requests to the service, so that the distribution was carried out according to the request, namely 0 (zero). This shows that there has been justice for each district. As can be seen in the table, the amount of distribution for each sub-district is equal to the number of requests or needs of the community, so in this case it is said to be fair even though each sub-district has a different number of requests. This goes back to being fair can be equal, but not necessarily equal and fairness weighs on needs.

Equality

Table 11. Type of goods for the Covid-19 basic food social assistance package

No	Type of Goods	Specification	Amount per Package
1.	Local C4 rice	Local C4 variety rice 5 kilograms	5
2.	Cooking oil	Two liter cooking oil	1
3.	Sugar	One kilogram of sugar	2
4.	Sweetened condensed milk	Sweetened condensed milk canned 370 grams	1
5.	Sardines	Canned sardines 80 grams	2
6.	Soy sauce	Sweet soy sauce 250 gram plastic bottle packaging	1
7.	Tea	35 gram paper packaging tea	2
8.	Prawn crackers	Prawn crackers 250 gram plastic packaging	1

No	Type of Goods	Specification	Amount per Package
9.	Instant noodles	70 gram packaged instant noodles	10
10.	Packaging	Plastic	1

Source: Dinas Sosial of Karanganyar Regency

The table above is the types of goods, specifications, and the amount per package in the Covid-19 basic food social assistance organized by Dinas Sosial Karanganyar Regency in 2020 and 2021. Based on the table it shows equality in each sub-district that is given assistance. This is because each package given to each sub-district contains the same type of goods and with the same amount of each package without differentiating based on certain groups.

CONCLUSION

From the results of the research, conclusions were drawn from the performance of the Dinas Sosial Karanganyar Regency in the Covid-19 basic food social assistance activities. First, in terms of the 2020 effectiveness value, all sub-districts have an effectiveness value of 100% and are included in the "balanced effectiveness" criteria. In 2021, the majority of sub-districts will have an effectiveness value of 100%. Second, in terms of the 2020 efficiency value, all sub-districts have an efficiency value of 2% and are included in the "efficient" criteria. ". In 2021, the majority of sub-districts will have an efficiency value of 8%. The difference in the results of this efficiency score occurred due to the fact that several sub-districts did not submit requests for Covid-19 social assistance, so they had different efficiency results. Third, in terms of economic value in 2020 and 2021 no calculation is carried out due to reviewing economic principles, namely businesses with certain capital to achieve maximum results. In this case the Covid-19 basic food social assistance is included in the context of saving lives, so that there are no economic results obtained by Dinas Sosial Karanganyar Regency and can only be limited by limited resources. Fourth, in terms of equity, in 2020 and 2021 the concept of equity has been implemented. This is shown through the distribution of packages provided by the community to all sub-districts equal to the number of requests or needs needed by each of these sub-districts. Fifth, in terms of equality in 2020 and 2021 the concept of equality has been implemented. This is demonstrated through the provision of packages of the same type and the same amount to each sub-district.

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