

PERFORMANCE EVALUATION OF THE HEALTH SOCIAL SECURITY PROGRAM IN SOUTH SUMATRA USING VALUE FOR MONEY

EVALUASI KINERJA PROGRAM JAMINAN SOSIAL KESEHATAN DI SUMATERA SELATAN DENGAN MENGGUNAKAN VALUE FOR MONEY

Muhamad Irpan Nurhab^{1*}

¹Institut Agama Islam Negeri Metro

*Corresponding Email: irpanmatstat@gmail.com

ARTICLE HISTORY

Received [17 July 2021]

Revised [13 August 2021]

Accepted [07 September 2021]

Kata Kunci : Ekonomi, Efisiensi, Efektivitas

KEYWORDS

Economy, Efficiency, Effectiveness

This is an open access article under the [CC-BY-SA](https://creativecommons.org/licenses/by-sa/4.0/) license



ABSTRAK

Evaluasi kinerja pelayanan program jaminan sosial kesehatan Sumsel di RSUD Dr. Sobirin Lubuklinggau menggunakan pengukuran Value For Money. Penelitian ini termasuk penelitian kualitatif komparatif, data yang digunakan adalah data sekunder, dan teknik pengumpulan data dalam penelitian ini menggunakan metode observasi, wawancara, dan metode dokumentasi. Metode analisis yang digunakan adalah metode analisis kuantitatif. Tujuan penelitian ini adalah untuk mengetahui kinerja pelayanan Program Jamsostek Kesehatan Sumsel di RSUD Dr. Sobirin Lubuklinggau menggunakan metode Value For Money dan untuk mengetahui dampak keterlambatan pencairan dana terhadap kinerja RSUD Dr. Sobirin Lubuklinggau. Hasil penelitian ini menunjukkan bahwa untuk tingkat ekonomi, dan efektivitas RS Dr. Sobirin Lubuklinggau mencapai hasil yang cukup baik. Namun tingkat efisiensinya masih kurang, karena berdasarkan hasil analisis efisiensi masih terdapat beberapa penilaian yang belum maksimal atau sudah melebihi standar yang ditetapkan oleh Menteri Kesehatan Republik Indonesia.

ABSTRACT

Evaluation of the service performance of the South Sumatra health social security program at Dr. Sobirin Lubuklinggau Hospital using Value For Money measurements. This research includes comparative qualitative research, the data used are secondary data, and data collection techniques in this study using observation methods, interviews, and documentation methods. The analysis method used is a quantitative analysis method. The purpose of this study was to determine the performance of the South Sumatra Health Social Security Program services at Dr. Sobirin Lubuklinggau hospital using the Value For Money method and to determine the impact of late disbursement of funds on the performance of Dr. Sobirin Lubuklinggau hospital. The results of this study show that for the economic level, and effectiveness, Dr. Sobirin Lubuklinggau Hospital achieved quite good results. However, the level of efficiency is still lacking, because based on the results of the efficiency analysis there are still some assessments that have not been maximized or have exceeded the standards set by the Minister of Health of the Republic of Indonesia.

INTRODUCTION

The hospital is not only a place but also a facility. A healthy Indonesia is the government's long-term goal in the health sector, where health development is part of national development. Health facilities provided by the government include Integrated Service Posts, Community Health Centers, and hospitals. Health is one of the basic things that must be fulfilled by every human being so that these humans can carry out productive activities. The definition of health according to the World Health Organization or WHO is a weakness. In this sense then health must be seen as a whole consisting of physical, mental, and social elements. Various ways humans take to get health. From exercising to various supplements and multivitamins at this time to get health is very expensive. For people who can afford health costs are not a problem, in contrast to people who cannot afford it, ranging from the price of medicines to high hospital costs, it is suspected to be the main cause for the poor in obtaining health. Answering this problem, the South Sumatra Provincial Government launched a program. Social security health South Sumatra or what we usually know as "free treatment" was launched ceremonially by the Governor of South Sumatra and the Minister of Health in which became a great hope for all the people of South Sumatra in general and the underprivileged/poor lubuklinggau community in particular in obtaining health and health facilities, because this



program is offered to Lubuklinggau residents who have not received health services, it is estimated that it reaches 29.86% to 12,581 people based on data from the occupation service and civil records of Lubuklinggau city.

In this health program, the underprivileged people of South Sumatra are especially facilitated to obtain health by eliminating health costs ranging from the cost of medicines to the cost of hospital services. To strengthen the program, the Provincial Government of South Sumatra in collaboration with members of the Regional People's Representative Council made Regional Regulation Number 2 of 2009 and followed up with Governor Regulation Number 23 of 2009 regarding the South Sumatra Social Health Security which is used as the legal basis for the implementation of the program. With the passage of regional regulations, there is no more obstacle to running the Provincial Government program, there is only what about the performance in processing the South Sumatra Health Social Security program. Organizational program management requires Management Control with the hope that the program runs according to plan and that the program objectives can be achieved. Management Control includes several activities according to Mardiasmo (2009), namely:

1. Planing
2. Actuating
3. Accountability
4. Controlling

With the weakness in the current performance assessment or measurement which is only based on targets and realizations, it is necessary to consider other ways as a comparison material to measure the performance of local governments. One way that can be considered for the assessment of performance, starting from the budget planning stage to the budget implementation stage is the concept of Value for Money Where the meaning of each of these elements according to Renyowijoyo (2013) is that Economics is the acquisition of inputs (inputs) with a certain quality and quantity at the lowest price. Effectiveness according to Mardiasmo (2009), effectiveness is the success or failure of an organization in achieving goals. In measuring the effectiveness of the assessment is:

1. Service Fee
2. Quality and standards of service
3. Scope of Service
4. Satisfaction

Efficient according to Mardiasmo (2009), efficiency is the ratio between output and input. The greater the output compared to the input, the higher the level of efficiency of an organization. Efficiency assessments can be measured based on:

1. Bed Occupancy Rate (BOR)
2. Turn Over Internal (TOI)
3. Bed Turn Over (BTO)
4. Infant Mortality Rate (IMR)
5. Maternal Mortality Rate (MMR)
6. Foetal Death Rate (FDR)
7. Gross Death Rate (GDR)
8. Nett Death (NDR)

When associated with the Evaluation of the Service Performance of the South Sumatra Social Security Health Program, then efficiency and effectiveness must still be considered, because it is not feared that there will be failures in achieving the goals that have been set.

The research conducted by Mareta (2011) with the title Evaluation of the management procedures for Health Social Security at the Dr. Mohammad Hoesin Palembang General Hospital, the South Sumatra Universal Health Social Security Program in terms of procedures is still ineffective. It can be seen from the fact that there are still many obstacles and complaints of people who use the South Sumatra Health Social Security program, especially for underprivileged people who found that there are still many who do not have an Identity Card or Certificate of Domicile which is one of the requirements for using this program, so they experience difficulties in managing this program. The target of the free treatment policy of the South Sumatra Social Security Health Program is given to all people of South Sumatra. People who take advantage of free treatment are poor people but in reality, the bureaucracy that must be passed for people who will take advantage of free health services is quite long and convoluted, especially for free health services for the first time. The requirements requested, especially the certificate, have not been guaranteed by other health insurance, are quite burdensome for the community, so in the end, people return to hospital treatment as general patients.

The slow disbursement of funds reaches ± 1 year due to the complexity of administrative requirements that must go through several processes from the Hospital must submit a letter of responsibility to the Health Office for verification if it turns out that there is still something wrong/incomplete then the File of the Letter of Responsibility is returned again to the hospital for correction, after being repaired, it is handed back to the Health Social Security Staff at the Health office to carry out the Money Change process to the Regional Financial and Asset Management



Revenue Service to be re-verified and this takes a long time, if there is still something wrong or incomplete then the Letter of Responsibility file is returned to the Health Office for correction. Furthermore, if the entire file is correct, the Regional Financial and Asset Management Revenue Service issues a Warrant to Pay, and immediately a Change of Money is carried out by the Health Office. Judging from the complexity and length of the process of disbursing the Social Security Health fund which should be according to the agreements and regulations of the Regional Engineering Implementation Unit, no later than one month the funds can be disbursed. This affects the level of performance / service of claim officers at DR. Sobirin hospital as a place where services/implementation of the South Sumatra Health Social Security Program cannot be carried out optimally or are still ineffective.

LITERATURE REVIEW

Public Sector Management

Definition of Public Sector Management

Every organization, both public and private organizations, has goals to be achieved. To achieve these goals, good management or management is needed which is described in the form of programs to achieve these goals, good management or management is needed which is described in the form of programs or activities. Mardiasmo (2009) said that there are at least 7 points of assessment in good management.

1. Planning
2. Coordination between various in the organization
3. Information Communication
4. Decision Making
5. Motivate people in the organization to behave in accordance with the goals of the organization
6. Control
7. Performance Appraisal

The Public Sector according to Bastian (2005) can be understood in the current developments more towards the chosen approach, such as gender, political economy, ownership, accountability, and human rights. Or in other words, the notion of public sector coverage can be summed up in the word loose and broad.

Type of Management Control

Mardiasmo (2009), stated that there are 3 control groups in terms of program management.

1. Preventive Control
2. Operational Control
3. Performance Control

Management Control Structure

The management control system must be supported by a good organizational structure. An organization is headed by a manager who is responsible for the activities of the accountability center he leads.

Public Sector Management Control Process

The process of managing management in public sector organizations can be carried out using formal and informal communication channels. The method of assessment of the implementation of the duties of a person or group of people or work units in one company or organization according to the goals or performance standards that have been set in advance.

Performance

- a. Definition of Performance

According to Bastian (2005) Performance is a picture of the achievement of the implementation of an activity or program/wisdom in realizing the goals, objectives, mission, and vision of the organization.

- b. Benefits of Performance Measurement

The achievements of the implementation of the program that can be measured will encourage the achievement of these achievements, the measurement of achievements can be carried out on an ongoing basis providing feedback to determine continuous improvement and achievements in the future forthcoming.

- c. Principles of Performance Measurement Selection

The selection of performance measures for agencies and companies is to take into account the following principles (Bastian, 2005) :

1. Re-evaluate the existing size.

2. Measuring important activities not only overall results.
3. Measurement of the results of the motivation of the performance team for the achievement of goals.
4. The measurement process is an integrated device
5. The focus of measurement should involve public accountability

d. Performance Measurement

To find out the success rate of performance of an organization, it is necessary to measure all activities carried out in the organization. According to Halim (2012), performance measurement is a tool for management to assess the success of the organization. In public sector organizations, the success of organizations is judged by the ability to provide cheap and quality public services

e. Types of Performance Measurements

Mardiasmo (2009) explains several points that are the basis for measuring performance:

1. Financial in the 3E method enters the Economic category.
2. Non-Financial in the 3E method is included in the category efficiency and effectiveness.

Value for Money Measurement

According to Mardiasmo (2006) the main criteria underlying the implementation of public management today: are economy, efficiency, effectiveness, transparency, and public accountability. The desired objectives of the foreign community include accountability regarding the implementation of value for money, namely: economical (save carefully) in the procurement and allocation of sub-resources, efficiency (effectiveness) in the use of resources that are minimized and the results are maximized, and effectiveness (successfully used) in the sense of achieving goals and objectives.

a. Economy

The economy is related to the use of primary inputs in the form of budgets or cash into secondary inputs in the form of labor, materials, infrastructure, and capital goods consumed for the implementation of the organization's operating activities.

Table 1. Performance Appraisal Criteria

PERFORMANCE VALUE	INFORMATION
100% - Over	Very Economical
90% - 100%	Economical
80% - 90%	Quite Economical
60% - 80%	Less Economical
Less than 60%	Uneconomical

Source: Kepmendagri No. 600.900.327 of 2011

b. Efficiency

Efficiency is related to the relationship between outputs in the form of goods or services used to produce these outputs. According to Halim (2012) efficiency is measured by the ratio between output and input. The higher the level of efficiency of an organization (Mardiasmo, 2009). Efficiency measures measure the cost of output.

Table 2. Performance Appraisal Criteria

PERFORMANCE VALUE	INFORMATION
100% - Over	Inefficient
90% - 100%	Less Efficient
80% - 90%	Quite Efficient
60% - 80%	Efficient
Less than 60%	Highly Efficient

Source: Kepmendagri No. 600.900.327 of 2011

Based on the Decree of the Minister of Health of the Republic of Indonesia in 2005 regarding the assessment of hospital service efficiency, it is:

1. Bed Occupancy Rate (BOR)

Bed Occupancy Rate (BOR) or the percentage of bed usage in a given period, gives an idea of the high and low utilization rates and hospital beds. The BOR value is 60% -85%.

2. Turn Over Internal (TOI)

Turn Over Internal (TOI) or the average bed available at a certain unfilled period between an outgoing/deceased patient and an incoming patient. The ideal TOI is 1-3 days

3. Bed Turn Over (BTO)

Bed Turn Over (BTO) or one-year bed turnaround is used by the patient. The ideal figure in one year is 40-50 days. If the BTO value obtained in one year is 40-50 people then, the performance can be said to be good

4. Infant Mortality rate (IMR)

Infant Mortality Rate (IMR) is the number of babies in a certain period of time. The standard used is 20% of the number of babies born in the hospital in a given period. If the IMR is above 20%, it can be said that the hospital's performance is not good.

5. Maternal Mortality Rate (MMR)

Maternal Mortality Rate (MMR) is the mortality rate of mothers who give birth the standard is 0.25% or between 0.1% - 0.2%

6. Foetal Death Rate (FDR)

Foetal Death Rate (FDR) is the number of babies born who die after 20 weeks of age, the standard is 2% in a given period.

7. Gross Death Rate (GDR)

Gross Death Rate (GDR) is the age mortality rate for every 1000 out. The GDR figure that is the measure is 45% If the GDR figure is more than 45%, then it can be said that the hospital's performance is not good.

8. Nett Death Rate (NDR)

Nett Death Rate (NDR) is the mortality rate every 48 hours after treatment for each of the 1000 patients discharged. The standard NDR figure is 25 per 1000 patients discharged. If above 25 per 1000 patients come out, then the hospital's performance can be said to be not good.

METODE PENELITIAN

a. The time and place of the study

The maximum research implementation time is 6 (six) months, starting from the planning process until the report process is completed, starting from February to July 2015

b. Place of study

This research was conducted at Dr. Sobirin Hospital, Lubuklinggau City, which is addressed at Jalan Yos Sudarso No.13, Dr. Sobirin Hospital Complex, West Lubuklinggau District I, tel. (0733) 321013, Fax. (0733) 324973 Zip Code 31611 Lubuklinggau, South Sumatra.

c. Types of Research

According to sugiyono (2006) Types of research are divided based on the level of explanation, research consists of:

1. Descriptive Research
2. Comparative Research
3. Associative research

d. Data Sources

According to Muhammad Teguh (2005) data sources consist of:

1. Primary Data
2. Secondary Data

The data used in this study are Secondary data consisting of health social security disbursement requirements, health social security fund disbursement procedures, dr. Sobirin hospital profile, economics, efficiency (BOR, TOI, BTO, IMR, MMR, FDR, GDR, and NDR), effectiveness.

e. Data Collection Techniques

Data collection techniques according to Arikunto (2010) consist of:

1. Observation
2. Interviews
3. Questionnaire
4. Documentation

f. Data Analysis Techniques

Data Analysis Sugiyono (2005) consists of:

1. Quantitative Analysis
2. Qualitative Analysis

Method used by the tool in performance measurement according to Mardiasmo (2009), performance measurement uses Value for Money measurement (Economical, Efficiency, and Effectiveness).

The performance measurement in this study is:

1. Economics
2. Efficiency

Based on the Decree of the Minister of Health of the Republic of Indonesia in 2005 regarding the improvement of hospital service efficiency:

- a. Bed Occupancy Rate (BOR)
 - b. Turn Over Interval (TOI)
 - c. Bed Turn Over (BTO)
 - d. Infant Mortality rate (IMR)
 - e. Maternal Mortality Rate (MMR)
 - f. Foetal Death Rate (FDR)
 - g. Gross Death Rate (GDR)
 - h. Nett Death Rate (NDR)
3. Effectiveness

RESULTS AND DISCUSSION

Impact of Performance Evaluation of Services of the South Sumatra Universal Health Social Security Program using Value For Money at Dr. Sobirin Lubuklinggau Hospital

a. Economic Assessment

The economy is related to the use of primary inputs in the form of budgets or cash into secondary inputs in the form of labor, Maternals, infrastructure, and capital goods consumed for the implementation of the organization's operating activities. The Economic Assessment at Dr. Sobirin Hospital for 2011 of 56.9% has not met the standards set by the Ministry of Health of the Republic of Indonesia and can be said to be less economical because the level of labor performance is still lacking in carrying out its duties. while for 2012, 97.7% met the standards set by the Indonesian Ministry of Health and can be said to be quite economical, because it is different from the previous year, for 2012 the performance of Dr. Sobirin's hospital is much more consistent in carrying out its duties to serve the community.

b. Efficiency Assessment

Efficiency is related to the relationship between outputs in the form of goods or services used to produce these outputs. According to Abdul Halim (2012) efficiency is measured by the ratio between output and input. Measures of efficiency measure costs over output,

1. Bed Occunpany Rate (BOR)

The results of the recapitulation of the Bed Occupancy Rate (BOR) or bed use for one year from 2011 at Dr. Sobirin Lubuklinggau Hospital which uses the South Sumatra Universal Health Social Security program. When viewed from month to month, then in the first two months the number Bed Occupancy Rate (BOR) produced in the free treatment program is not good, this can be seen from the results of the analysis above which shows figures of 57.81% for January and 54.49% for February. In aggregate, the Bed Occupancy Rate (BOR) value of 68.09% is obtained, which can be said to be good. Meanwhile, the results of the Bed Occupancy Rate (BOR) for 2012 in the recapitulation table above can be summed up as the Bed Occupancy Rate (BOR) value obtained during 2012 of 74.21%, or in other words efficiency in the implementation of the South Sumatra Universal Health Social Security program at Dr. Sobirin Lubuklinggau Hospital from the perspective of Bed Occupancy Rate (BOR) can be said to be good, because based on the standards set by the Indonesian Ministry of Health, the ideal Bed Occupancy Rate (BOR) is 60% - 85%.

2. Turn Over Interval (TOI)

The results of the Turn Over Interval (TOI) recapitulation for 2011 in the period from January to December at Dr. Sobirin Lubuklinggau Hospital. When viewed from the monthly TOI results, it can be known that there is no bed vacancy for more than 3 days. If averaged, the results of the 2011 Turn Over Interval (TOI) are 1.02 days per month, these results are in accordance with the standard provisions and can be said to be good. For the results of the 2012 Turn Over Interval (TOI) from the recapitulation table above, the average result of 1.07 days per month was obtained and could be categorized well because the results were in accordance with the standards set by the Ministry of Health of the Republic of Indonesia which stipulated that the distance of the tolerable bed vacancy was 1 - 3 days.

3. Bed Turn Over (BTO)

The results of the analysis can be seen that the total Bed Turn Over (BTO) during 2011 was 115.37 which means that the turnover of beds during 2011 was 115 people. While 2012 it is known that the results of the analysis were 88.64 for bed turnover during the 2012 period, it means that the Bed Turn Over (BTO) at Dr. Sobirin Lubuklinggau Hospital using the South Sumatra Health Social Security Program can be said to be good because it has exceeded the standard set by the Ministry of Health of the Republic of Indonesia is 40-50 people per year.

4. Infant Mortality Rate (IMR)

The results of the analysis can be seen that the average Infant Mortality Rate (IMR) for 2011 as described in table IV.7 is 6.49% and the average Infant Mortality Rate (IMR) in 2012 is 3.26% this means that the infant mortality rate during the period 2011 and 2012 is still below the threshold. When viewed from the decree of the minister of health is 20%, the results of the analysis are still allowed in other words, the Infant Mortality Rate (IMR) at Dr. Sobirin Lubuklinggau Hospital using the South Sumatra Universal Health Social Security Program can be said to be good.

5. Maternal Mortality Rate (MMR)

The results of the recapitulation of the Maternal Mortality Rate (MMR) for 2011 showed that the average or maternal mortality that gave birth was high at 0.87% while in 2012 the average Maternal Mortality Rate (MMR) was still said to be high even though it had decreased slightly with a yield of 0.30%. When compared to the standard set at 0.25%, this means that the Maternal Mortality Rate (MMR) or maternal mortality rate at Dr. Sobirin Lubuklinggau Hospital which uses the South Sumatra Health Social Security Program for 2011 and 2012 can be said to be bad, because it has exceeded the standards set by the minister of health.

6. Foetal Death Rate (FDR)

The results of the Foetal Death Rate (FDR) analysis or infant mortality rate after 20 weeks of age for 2011 were 0.27%, while in 2012 the Foetal Death Rate (FDR) or infant mortality rate after 20 weeks increased slightly, namely 0.56%. This is still below the standard set by the minister of health of $\leq 2\%$ in a certain period. This means that the Foetal Death Rate (FDR) or infant mortality rate after the age of 20 weeks at Dr. Sobirin Lubuklinggau Hospital which uses the Universal South Sumatra Health Social Security Program for 2011 and 2012 can be said to be good because the Foetal Death Rate (FDR) has not exceeded the set standards.

7. Gross Death Rate (GDR)

Gross Death Rate (GDR) or general mortality rate for 1000 discharged patients. When viewed from the results of the analysis above, the Gross Death Rate (GDR) produced for 2011 was 25.90% and the Gross Death Rate (GDR) for 2012 was 38.57% the results of the 2011 and 2012 analyses did not exceed the established standard of 45%, in other words, the GDR produced at Dr. Sobirin Lubuklinggau Hospital which used the South Sumatra Health Social Security Program was included in the good category.

8. Nett Death Rate (NDR)

6.86 is the result of analysis obtained from the Nett Death Rate (NDR) or mortality rate after 48 hours for every 1000 patients who come out. If you pay attention, it can be concluded that the results of the Nett Death Rate (NDR) analysis above for 2011 Dr. Sobirin Lubuklinggau Hospital can be said to be good, because it has not exceeded the maximum limit of the set standard of 25 per 1000 patients. As for 2012, the results of the analysis obtained by the Nett Death Rate (NDR) or the death rate after 48 hours for each of the 1000 patients who came out were 204.8, this is a very high result exceeding the standards that have been set, then for the Death Rate (NDR) in 2012, it was categorized as bad.

The following is a list of the results of the entire recapitulation:

The results of the efficiency analysis at Dr. Sobirin Lubuklinggau Hospital above, it can be concluded that efficiency has been carried out properly or has been efficient, but in one of the indicators of efficiency assessment, namely in the MMR (maternal mortality rate) section, it is quite high at 0.87% for 2011, 0.30% for 2012 and this has exceeded the standards set by the Ministry of Health of the Republic of Indonesia. As well as the NDR (the mortality rate every 48 hours after being treated for every 1000 patients discharged) in 2012 had an assessment that was very far from the established standard of 204.8 per 1000 patients discharged.

c. Effectiveness

The effectiveness for 2011 was 175.5% and in 2012 it was 102.2%, these results can already be said to be Effectiveness at Dr. Sobirin Lubuklinggau Hospital can already be said to be Effective.



CONCLUSION

1. The performance of the South Sumatra Health Social Security Program Service using the Value For Money Method at Dr. Sobirin Lubuklinggau Hospital after seeing the results of the data analysis above can be categorized as efficient, but there are still several parts of the assessment that must be refined, paid deep attention to and made improvements, namely in the assessment and performance of the Maternal Mortality Rate (MMR) or maternal mortality rate in 2011 of 10.47% this can be it is said to be less efficient because it has exceeded the standards set by the Indonesian Ministry of Health and the Nett Death Rate (NDR) or the death rate every 48 hours after being treated for each - every 1000 patients came out less efficiently in 2012 has far exceeded the standard set by the Indonesian Ministry of Health, which is 204.9 people.
2. The impact of the delay in disbursement of funds greatly affects the performance of Dr. Sobirin's hospital and the service to patients is still not enough which affects the effective and economic assessment. This can be seen from the death rate in 2012 increasing and exceeding the standard of the Nett Death Rate (NDR) set by the Minister of Health of the Republic of Indonesia at 25 per 1000 patients discharged.

REFERENCES

- Alamudin. 2009. Evaluasi Kebijakan dan Implementasi Program Jaminan Kesehatan Pemerintah Daerah Musi Banyuasin. Yogyakarta:UGM
- Arikunto. 2010. Prosedur Penelitian. Jakarta: Rineka Cipta
- Bastian, Indra. 2005. Akuntansi Sektor Publik. Jakarta: Erlangga
- Ekowati. 2012. Kajian Kelayakan Badan Layanan Umum dan Alternatif Bentuk Penyelenggaraan Jaminan Sosial Kesehatan Sumatera Selatan Sesuai dengan UUD Sistem Jaminan Sosial Nasional. Palembang: Universitas Sriwijaya
- Halim, Abdul. 2012. Akuntansi Sektor Publik. Jakarta: Salemba Empat
- Mardiasmo. 2009. Akuntansi Sektor Publik. Yogyakarta: Andi
- Mareta, Irene. 2011. Evaluasi Prosedur Pengelolaan Jamsosketa. Palembang: Universitas Sriwijaya
- Renyowijoyo, Muindro. Akuntansi Sektor Publik: Organisasi Non Laba, Edisi 2. Jakarta: Mitra Wacana Media, 2010.
- Sugiono. 2011. Metodologi Penelitian Kuantitatif dan Kualitatif. Bandung: Alfabet Teguh, Muhammad. 2005. Metodologi Penelitian Ekonomi. Jakarta: Grafindo Djazari. 2009. Value For Money Audit untuk Menilai Kinerja Lembaga Sektor Publik. Yogyakarta: UNY