
Implementation of the Value for Money Principle in Improving the Quality of Public Services at Makassar City Regional Water Utility (Perumda Air Minum)

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Abstract

Improving the quality of public services is one of the primary challenges faced by public sector organizations, including Regional Water Utility Companies (Perumda Air Minum) as providers of clean water services. One approach that can be employed to evaluate and enhance organizational performance is the implementation of the Value for Money principle, which emphasizes the dimensions of economy, efficiency, and effectiveness. This study aims to analyze the implementation of the Value for Money principle in improving public service quality at the Makassar City Regional Water Utility (Perumda Air Minum Kota Makassar). This study employed a qualitative approach with a descriptive research design. Data were collected through observation, in-depth interviews, and documentation involving informants selected using a purposive sampling technique. Data were analyzed using the interactive model developed by Miles, Huberman, and Saldaña, which consists of data collection, data condensation, data display, and conclusion drawing and verification. The findings indicate that the implementation of the Value for Money principle at Perumda Air Minum Kota Makassar has been effectively carried out. The economy aspect is reflected in well-planned budget management based on organizational priorities. The efficiency aspect is demonstrated through the optimization of human resources, the utilization of information technology, and the simplification of service procedures. Meanwhile, the effectiveness aspect is evidenced by the organization's ability to achieve service targets, improve responsiveness to customer needs, and provide tangible benefits to the community. These three dimensions collectively contribute to improving the quality of public services. Therefore, the implementation of the Value for Money principle serves not only as a performance evaluation tool but also as a managerial approach that promotes more accountable, responsive, and citizen-oriented public service delivery.

Keywords: *Value for Money*; public service quality; Regional Water Utility (*Perumda Air Minum*); public sector performance; public sector management.

Introduction

Public service delivery is one of the primary indicators used to assess the performance of government institutions and public sector organizations. As public expectations for faster,

more transparent, accountable, and high-quality services continue to increase, public organizations are required to manage their resources effectively to deliver services that create public value. Consequently, organizational performance is no longer evaluated solely based on the amount of budget expenditure but also on the organization's ability to achieve service objectives economically, efficiently, and effectively (Amril et al., 2024).

The provision of safe and sustainable drinking water is one of the fundamental public services prioritized in Indonesia's national development agenda. The Ministry of Public Works, in collaboration with the Financial and Development Supervisory Agency (BPKP), regularly evaluates the performance of Regional-Owned Water Utility Companies (*Badan Usaha Milik Daerah* BUMD Air Minum) as part of efforts to improve the implementation of the Drinking Water Supply System (*Sistem Penyediaan Air Minum* SPAM). These evaluations emphasize that the success of drinking water services depends not only on infrastructure development but also on the organization's ability to manage its resources economically, efficiently, and effectively to ensure sustainable public service delivery.

As a Regional Water Utility Company, *Perumda Air Minum* is responsible for ensuring the quality, quantity, and continuity of clean water services for the community. In carrying out its responsibilities, the company faces several challenges, including increasing public demand for clean water, rising operational costs, infrastructure investment requirements, and growing expectations for improved service quality. These challenges require *Perumda Air Minum* to continuously enhance organizational performance through optimal resource management to ensure effective and sustainable public service delivery (Zahra & Ismanto, 2025).

According to Mardiasmo (2018), *Value for Money* is a public sector performance measurement concept based on three fundamental principles: economy, efficiency, and effectiveness. These principles are used to assess the extent to which organizations acquire resources at optimal cost, utilize those resources efficiently, and achieve organizational objectives effectively. Therefore, the implementation of the *Value for Money* principle has become an appropriate framework for evaluating the performance of public sector organizations, including regional water utility companies responsible for providing clean water services.

Research on the implementation of *Value for Money* in public sector organizations has expanded considerably in recent years. Cahyani et al. (2024) found that the implementation of the principles of economy, efficiency, and effectiveness contributes significantly to improving organizational service quality. Similarly, Amril et al. (2024) argued that *Value for Money* provides an effective approach for evaluating the utilization of public resources, while Triyassari and Sambharakreshna (2024) concluded that the *Value for Money* approach offers a comprehensive assessment of organizational performance through the measurement of economy, efficiency, and effectiveness.

Despite these developments, previous studies have predominantly focused on local governments, public institutions, and public sector organizations in general. Empirical studies specifically examining the implementation of the *Value for Money* principle in improving service quality within regional water utility companies remain relatively limited. Furthermore, most existing research has emphasized financial performance measurement, whereas the implementation of *Value for Money* from the perspective of enhancing public service quality has received considerably less attention. This condition indicates the existence

of a research gap that warrants further investigation.

Perumda Air Minum Kota Makassar is one of the regional-owned enterprises responsible for providing clean water services to the residents of Makassar City. According to the 2024 Performance Evaluation of Regional Water Utility Companies conducted by the Ministry of Public Works in collaboration with BPKP, *Perumda Air Minum Kota Makassar* was classified as a financially and operationally healthy water utility. Although this achievement reflects satisfactory organizational performance, evaluating the implementation of the *Value for Money* principle remains essential to determine the extent to which the principles of economy, efficiency, and effectiveness contribute to improving public service quality.

Based on the foregoing discussion, this study aims to analyze the implementation of the *Value for Money* principle in improving public service quality at *Perumda Air Minum Kota Makassar*. The findings are expected to contribute to the development of public sector management literature, particularly regarding the implementation of *Value for Money* in regional water utility companies, while also providing practical recommendations for *Perumda Air Minum Kota Makassar* to enhance service quality through more economical, efficient, and effective resource management.

Research Methodology

This study employed a qualitative approach with a descriptive research design to obtain an in-depth understanding of the implementation of the *Value for Money* principle in improving public service quality at *Perumda Air Minum Kota Makassar*. A qualitative approach was selected because it enables researchers to explore phenomena based on participants' experiences, perceptions, and interpretations within their natural settings (Creswell & Poth, 2018). The research was conducted at *Perumda Air Minum Kota Makassar*, considering its strategic role as a regional-owned enterprise responsible for providing clean water services while continuously improving public service quality through effective resource management. Research informants were selected using a purposive sampling technique, whereby participants were chosen based on their knowledge, experience, and direct involvement in public service management and the implementation of the *Value for Money* principle within *Perumda Air Minum Kota Makassar* (Sugiyono, 2023). The informants consisted of management personnel, employees directly involved in service delivery, and customers receiving the company's services, thereby ensuring that the collected data accurately reflected the actual conditions of the organization.

The study utilized both primary and secondary data. Primary data were collected through in-depth interviews with the selected informants, while secondary data were obtained from company documents, performance reports, annual reports, relevant regulations, and other literature related to the research topic. Data collection techniques included observation, interviews, and documentation to obtain comprehensive information regarding the implementation of the three principal dimensions of *Value for Money*: economy, efficiency, and effectiveness.

Data were analyzed using the interactive analysis model developed by Miles, Huberman, and Saldaña (2014), which consists of four stages: data collection, data condensation, data display, and conclusion drawing and verification. To ensure the trustworthiness of the findings, data validity was established through source triangulation and methodological triangulation by

comparing evidence obtained from observations, interviews, and documentation. This process enhanced the credibility, consistency, and validity of the research findings (Creswell & Poth, 2018).

Results

This section presents and discusses the research findings regarding the implementation of the value for money principles at Perumda Air Minum Kota Makassar, with particular emphasis on their contribution to improving public service quality. The findings are organized according to the three fundamental dimensions of the value for money concept, namely economy, efficiency, and effectiveness. Each dimension is analyzed using empirical evidence obtained from interviews with key informants, supported by observations and relevant organizational documents. This approach provides a comprehensive understanding of how financial management practices are translated into service delivery within the organization.

The discussion not only describes the implementation of each principle but also interprets its implications for organizational performance and public service improvement. By integrating empirical findings with relevant theoretical perspectives, this section demonstrates how prudent resource management, optimal utilization of organizational assets, and the achievement of service objectives collectively strengthen accountability and enhance the quality of water services delivered to the community. The analysis begins with the implementation of the economy principle, which emphasizes prudent financial planning and the optimal use of available resources without compromising service quality.

Implementation of the Economy Principle in Improving Public Service Quality

The findings indicate that *Perumda Air Minum Kota Makassar* has implemented the economy principle through systematic budget planning, expenditure prioritization, and continuous financial evaluation. Budget allocation is determined based on organizational priorities to ensure that available resources are utilized effectively without compromising the quality of public services.

Figure 1. Interview Session with Informants

This finding is reflected in the statement of Informant YIP, Head of Customer Relations (HULA), who explained:

"If an investment program cannot be implemented in the current fiscal year, it is transferred to the following year's budget. Every activity is first planned through the Company's Work Plan and Budget (RKAP). If the budget is insufficient, adjustments are made through the revised budget. We work in stages because we do not rely on the Regional Government Budget (APBD)."

Similarly, Informant ASCW from the Technical Planning Division stated:

"Every program has a detailed cost estimate prepared from the beginning by the planning unit. Once the program is approved as a priority program, the Finance Division evaluates all expenditures to ensure that budget utilization remains under control."

The interview findings demonstrate that the company applies prudent financial management by preparing detailed cost estimates before implementation and continuously evaluating budget realization. Rather than reducing service quality, expenditure control is achieved by prioritizing strategic programs and postponing less urgent activities. This approach enables the organization to allocate financial resources more rationally while maintaining service

continuity.

These findings suggest that the implementation of the economy principle extends beyond cost reduction. Instead, it emphasizes the optimization of resource allocation to maximize organizational value and public benefits. Such practices support sustainable public service delivery by ensuring that financial resources are directed toward activities with the greatest operational impact.

The results are consistent with Cahyani et al. (2024), who reported that economical budget management improves service quality through more targeted resource allocation and the reduction of unnecessary expenditures. Likewise, Zahra and Ismanto (2025) argued that the economy dimension of *Value for Money* focuses not only on minimizing costs but also on ensuring that organizational resources are acquired and utilized appropriately to achieve public service objectives. Therefore, the implementation of the economy principle at *Perumda Air Minum Kota Makassar* contributes directly to improving public service quality by supporting accountable, transparent, and priority-based financial management.

Implementation of the Efficiency Principle in Improving Public Service Quality

The findings indicate that *Perumda Air Minum Kota Makassar* has implemented the efficiency principle by optimizing organizational resources, improving work procedures, and utilizing information technology to enhance service delivery. Rather than focusing solely on reducing operational costs, the company emphasizes maximizing the use of available resources to deliver faster, more accessible, and higher-quality public services. This approach enables the organization to improve operational performance while maintaining customer satisfaction.

The interview results reveal that service efficiency is achieved through the implementation of standardized operational procedures and continuous service innovations. One of the initiatives highlighted by the informants is the implementation of the One Day Service program, which aims to shorten service completion time and improve organizational responsiveness. As explained by Informant ASCW, a staff member of the Technical Planning Division:

"One of the service programs implemented by the company is the One Day Service program."

The same informant further emphasized that employees are expected to respond promptly to public service requests because the implementation of the One Day Service program requires faster and more coordinated service delivery.

"Yes, because the One Day Service program has been implemented."

In addition to improving service procedures, the company has optimized the use of digital technology to facilitate communication with customers. According to Informant APU, Head of the Geographic Information System (GIS) Coordinator, *Perumda Air Minum Kota Makassar* has expanded the use of social media platforms and digital communication channels to provide service information and receive customer complaints.

"Currently, Perumda Air Minum Kota Makassar uses social media such as Facebook, Instagram, Twitter, and WhatsApp to provide information on water disruptions and to receive customer complaints."

The interview findings further indicate that although several challenges remain particularly during large-scale service disruptions the company continues to improve its communication system and customer service responsiveness to meet public expectations. This demonstrates

that organizational efficiency is not merely reflected in the reduction of operational costs but also in the organization's ability to optimize communication channels, simplify service procedures, and improve coordination among employees to deliver more responsive public services.

These findings suggest that the implementation of the efficiency principle has significantly contributed to improving public service quality. The integration of human resource optimization, standardized operating procedures, and digital service innovation has reduced service processing time while improving customer accessibility and organizational responsiveness. Consequently, efficiency creates operational value by enabling the organization to provide better services without requiring a proportional increase in organizational resources.

The findings are consistent with Zahra and Ismanto (2025), who argued that the efficiency dimension of the *Value for Money* framework emphasizes the optimal utilization of organizational resources to improve service performance. Likewise, Amril et al. (2024) explained that public sector organizations capable of managing their resources efficiently tend to achieve higher service quality because operational processes are designed to generate greater public value. These findings also support Mardiasmo's (2018) argument that efficiency is achieved when organizations maximize outputs while utilizing available resources effectively, thereby strengthening organizational performance and enhancing public service quality.

Overall, the findings demonstrate that the efficiency principle has been effectively implemented at *Perumda Air Minum Kota Makassar*. The implementation of service innovations, optimization of human resources, adoption of digital communication technologies, and continuous improvement of operational procedures have enabled the company to deliver faster, more responsive, and customer-oriented public services. Therefore, the efficiency principle serves as an essential component of the *Value for Money* framework in supporting sustainable improvements in public service quality.

Implementation of the Effectiveness Principle in Improving Public Service Quality

The findings indicate that *Perumda Air Minum Kota Makassar* has effectively implemented the effectiveness principle by ensuring that organizational programs and service activities are aligned with predetermined objectives and customer needs. The company's effectiveness is reflected not only in its ability to achieve operational targets but also in its commitment to continuously improving service quality, customer satisfaction, and organizational responsiveness.

Interview results reveal that the company regularly evaluates service performance through customer feedback and internal performance monitoring. Continuous evaluation enables management to identify service deficiencies and implement corrective actions to improve operational performance. As explained by Informant YIP, Head of Customer Relations (HULA): "*Customer complaints and suggestions become an important basis for evaluating our services. Every complaint is followed up by the relevant division so that problems can be resolved as quickly as possible and do not recur.*"

Similarly, Informant APU, Head of the Geographic Information System (GIS) Coordinator, emphasized that responsiveness to customer complaints has become one of the company's

primary performance indicators.

"Whenever there is a service disruption, information is immediately disseminated through digital media, and the technical team is deployed directly to the affected locations. This is intended to ensure that customers receive prompt information and immediate service recovery."

These interview findings demonstrate that organizational effectiveness extends beyond achieving administrative performance targets. Instead, effectiveness is reflected in the organization's capacity to provide timely responses to customer needs, continuously improve service quality, and ensure that every operational activity generates tangible benefits for the community. The integration of service evaluation, rapid complaint handling, and technology-based communication has strengthened the company's ability to deliver reliable and customer-oriented public services.

The documentary evidence further supports these findings by showing that *Perumda Air Minum Kota Makassar* continuously monitors the implementation of its operational programs and periodically evaluates service performance. This monitoring process enables management to assess whether organizational objectives have been achieved while identifying opportunities for service improvement. Consequently, organizational effectiveness is measured not only by the completion of planned activities but also by the extent to which those activities improve customer satisfaction and public trust.

These findings indicate that the implementation of the effectiveness principle has made a substantial contribution to improving public service quality. Effective service management allows the organization to deliver services that are more responsive, accessible, and aligned with community expectations. As a result, customers experience not only improved service delivery but also greater confidence in the organization's ability to fulfill its public service responsibilities.

The findings are consistent with Triyassari and Sambharakreshna (2024), who argued that effectiveness represents one of the most important indicators for evaluating public sector performance because it directly measures the achievement of organizational objectives and the benefits received by society. Likewise, Amril et al. (2024) emphasized that public organizations capable of achieving their service targets effectively are more likely to deliver higher-quality public services while strengthening organizational accountability. Furthermore, Zahra and Ismanto (2025) highlighted that effectiveness within the *Value for Money* framework should be assessed not only through target achievement but also through the tangible value generated for the public. These findings also reinforce Mardiasmo's (2018) perspective that organizational effectiveness is ultimately determined by the extent to which public services achieve their intended objectives and provide meaningful benefits to society.

Overall, the findings demonstrate that the effectiveness principle has been successfully implemented at *Perumda Air Minum Kota Makassar*. The company's commitment to continuous performance evaluation, prompt complaint resolution, technology-supported communication, and customer-oriented service improvement has strengthened its ability to achieve organizational objectives while enhancing public service quality. Therefore, effectiveness represents the final dimension of the *Value for Money* framework that transforms economical resource management and efficient operational processes into tangible public value through high-quality, accountable, and responsive public service

delivery.

Integrated Discussion: The Contribution of the *Value for Money* Principle to Public Service Quality

The findings of this study demonstrate that the implementation of the *Value for Money* principle at *Perumda Air Minum Kota Makassar* is not reflected in the isolated application of the economy, efficiency, and effectiveness dimensions. Instead, these three principles operate as an integrated managerial framework that collectively enhances public service quality. The empirical evidence indicates that prudent budget planning (economy), optimal resource utilization (efficiency), and the achievement of organizational objectives (effectiveness) reinforce one another in supporting sustainable public service delivery.

The implementation of the economy principle provides the financial foundation for organizational performance by ensuring that resources are allocated according to strategic priorities and operational needs. Efficient budget allocation enables the company to avoid unnecessary expenditures while maintaining adequate service standards. However, economical resource management alone is insufficient to improve service quality unless those resources are subsequently utilized efficiently through effective operational processes. This finding confirms that economy serves as the initial stage in creating organizational value by ensuring that financial resources are directed toward activities that generate the greatest public benefit.

The efficiency principle subsequently transforms these financial resources into operational performance through the optimization of human resources, information technology, and service procedures. The implementation of digital communication systems, standardized operating procedures, and customer-oriented service innovations demonstrates that organizational efficiency extends beyond minimizing operational costs. Instead, efficiency focuses on maximizing organizational outputs through better coordination, shorter service delivery times, and improved accessibility for customers. These improvements create operational value that directly supports higher levels of service quality.

The effectiveness principle represents the ultimate outcome of the *Value for Money* framework because it evaluates whether organizational resources and operational processes successfully achieve the intended public service objectives. The findings reveal that organizational effectiveness is reflected in the company's ability to respond promptly to customer complaints, achieve service performance targets, and continuously improve customer satisfaction through regular monitoring and evaluation. Consequently, effectiveness demonstrates that the benefits generated by organizational activities are ultimately experienced by the community as users of public services.

These findings suggest that the relationship among the three dimensions of *Value for Money* is sequential and complementary. Economy ensures that organizational resources are obtained and allocated appropriately, efficiency optimizes the utilization of those resources during service delivery, and effectiveness measures whether the resulting services successfully achieve organizational objectives and satisfy public expectations. Therefore, improvements in public service quality can only be sustained when these three dimensions are implemented simultaneously rather than independently.

The results of this study reinforce Mardiasmo's (2018) proposition that *Value for Money*

should be understood as an integrated public sector performance framework rather than merely a financial measurement tool. Likewise, Amril et al. (2024) argued that the successful implementation of *Value for Money* strengthens organizational accountability through optimal resource management. Cahyani et al. (2024) further emphasized that the integration of economy, efficiency, and effectiveness contributes significantly to improving service quality because organizational resources are utilized to create greater public value. In addition, Zahra and Ismanto (2025) highlighted that the implementation of the *Value for Money* framework should ultimately be assessed based on its ability to generate tangible benefits for society rather than solely on financial performance indicators.

From a theoretical perspective, this study contributes to the public sector management literature by demonstrating that the *Value for Money* framework functions not only as a performance evaluation instrument but also as a strategic managerial approach for improving public service quality. While previous studies have primarily examined *Value for Money* from the perspective of financial accountability and budget performance, this research provides empirical evidence that the integrated implementation of economy, efficiency, and effectiveness also strengthens service responsiveness, customer satisfaction, and organizational performance within regional water utility companies.

Overall, the findings confirm that the research objective has been achieved. The implementation of the *Value for Money* principle at *Perumda Air Minum Kota Makassar* has contributed to improving public service quality through the integrated application of economical budgeting, efficient resource utilization, and effective service delivery. This integration enables the organization to create greater public value by delivering services that are more accountable, responsive, sustainable, and oriented toward community satisfaction.

Discussion

The findings indicate that the implementation of the *Value for Money* principle at *Perumda Air Minum Kota Makassar* should be understood as an integrated managerial approach rather than merely a financial performance measurement instrument. The three dimensions of economy, efficiency, and effectiveness are interconnected in creating public value. This finding reinforces Mardiasmo's (2018) perspective that *Value for Money* requires public organizations to manage resources economically, utilize them efficiently, and ensure that organizational objectives are effectively achieved. In this context, the contribution of *Value for Money* extends beyond financial accountability to the quality and responsiveness of services experienced by the community.

The findings also demonstrate that economy, efficiency, and effectiveness have complementary functions in the service delivery process. Economy provides the foundation for responsible resource allocation, while efficiency concerns how those resources are transformed into operational outputs, and effectiveness concerns whether those outputs ultimately achieve the intended public service objectives. This relationship supports the argument of Amril et al. (2024) and Cahyani et al. (2024) that the implementation of *Value for Money* can strengthen public sector performance when the three dimensions are considered simultaneously. Thus, achieving low expenditure alone cannot be considered successful if it results in reduced service quality, just as efficient operational processes have limited value if they fail to generate meaningful outcomes for the public.

From a public service perspective, the findings suggest that the effectiveness of *Value for Money* is ultimately determined by its ability to translate organizational resources into public benefits. This provides an important distinction between *Value for Money* as a conventional financial concept and its application in public service organizations. In a regional water utility, organizational performance cannot be assessed solely through financial indicators because the organization has a broader responsibility to meet community needs. The findings therefore support Triyassari and Sambharakreshna (2024), who emphasize that effectiveness should be assessed through the achievement of organizational objectives and the benefits generated for society. The application of *Value for Money* consequently places public value at the center of organizational performance.

Theoretically, this study contributes to the existing literature by demonstrating the relevance of the *Value for Money* framework in understanding service quality within regional water utility companies, an area that has received less attention than financial performance measurement. The findings suggest that *Value for Money* can function as a strategic management framework through which financial resources, operational processes, and service outcomes are aligned. Practically, this means that improving public service quality requires Perumda Air Minum Kota Makassar to maintain a balance between prudent resource management, operational efficiency, and the achievement of service outcomes. Therefore, the sustainability of service improvement depends not on the optimization of one dimension alone, but on the consistent integration of economy, efficiency, and effectiveness.

Conclusion

This study demonstrates that the implementation of the *Value for Money* principle at *Perumda Air Minum Kota Makassar* has been carried out through the integrated application of the three fundamental dimensions of economy, efficiency, and effectiveness, which collectively contribute to improving public service quality. The economy dimension is reflected in systematic budget planning based on organizational priorities and operational needs, enabling the company to optimize resource utilization without compromising service quality. The efficiency dimension is demonstrated through the optimization of human resources, the utilization of information technology, the simplification of service procedures, and the continuous improvement of service delivery systems to enhance organizational performance. Meanwhile, the effectiveness dimension is evidenced by the company's ability to achieve its service targets, improve responsiveness to customer needs, and ensure that every program and operational activity generates tangible benefits for the community as the primary beneficiaries of public services.

Based on these findings, it can be concluded that the implementation of the *Value for Money* principle functions not only as an organizational performance evaluation framework but also as a managerial approach that supports the continuous improvement of public service quality. The integration of economical budget management, efficient resource utilization, and the effective achievement of organizational objectives has resulted in more accountable, responsive, and customer-oriented public services. Therefore, this study confirms that the implementation of the *Value for Money* principle represents a relevant strategy for improving public service quality within regional water utility companies.

This study contributes to the advancement of public sector management literature by

providing empirical evidence regarding the implementation of the *Value for Money* principle in regional-owned enterprises operating in the drinking water service sector. From a practical perspective, the findings are expected to provide valuable insights for *Perumda Air Minum Kota Makassar* in strengthening resource management, promoting continuous service innovation, and sustaining the implementation of the principles of economy, efficiency, and effectiveness as part of its commitment to delivering high-quality and sustainable public services.

Acknowledgements

The authors would like to express their sincere gratitude to all members of the research team for their valuable contributions, cooperation, and support throughout the completion of this study.

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