

**MEASUREMENT OF VILLAGE GOVERNMENT PERFORMANCE
BASED ON THE CONCEPT OF VALUE FOR MONEY
(Study in Tulungrejo Village, Wates District, Blitar Regency)**

Dessy Putri Andini, S. E., M.M

Silvia Vebi Agustin

Study Program of Public Sector Accounting
Majoring of Agribusiness Management

ABSTRACT

This study aims to measure and analyze the performance of the Tulungrejo Village Government, Wates District, Blitar Regency in 2016 to 2021 based on the concept of value for money. The data used is sourced from the Tulungrejo Village Income and Expenditure Realization Report data for 2016-2021. The data analysis method uses qualitative data processing using value for money performance measurement techniques consisting of the economic level, the level of efficiency and effectiveness.

The results of data analysis show that the measurement of the economic level in 2016-2021 produces economic performance. Measuring the level of efficiency in 2016, 2020 and 2021 obtained inefficient performance, while 2017-2019 resulted in efficient performance. The measurement of the effectiveness level in 2016-2021 does not meet the effective criteria, but in 2021 it meets the performance criteria effectively.

Keywords: performance measurement, value for money, economy, efficiency, effectiveness