

**MEASUREMENT OF VILLAGE GOVERNANCE FINANCIAL
PERFORMANCE USING VALUE FOR MONEY
(Case Study at Wonojati Village, Jenggawah District, Jember Regency)**
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ABSTRACT

This study aims to measure and analyze the financial performance of Wonojati Village, Jenggawah District, Jember Regency in 2018 to 2021 using the Value For Money method. Value For Money is a public sector organizational management concept that is based on three main elements, namely economy, efficiency, and effectiveness. This study uses a qualitative descriptive that occurs factually regarding the actual facts and designs on the financial performance of the village government. Data collection procedures used documentation, interviews and triangulation techniques. The data analysis technique used is descriptive qualitative by grouping or separating the relevant parts of the overall data. The results showed that the financial performance of the Wonojati Village Government, Jenggawah District, Jember Regency in 2018-2021 at the economic level, obtained an average of 94.77%, meaning that financial performance was classified as economic criteria. The efficient level obtained an average of 98.28%, meaning that financial performance was classified as efficient at the effective level, obtaining an average of 98.96% meaning that financial performance was classified as ineffective category.

Keywords: value for money, economical, efficiency, effectiveness