

*Analysis of Financial Performance Measurement Based on The Value For Money
Concept at Balung Regional Hospital, Jember Regency
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ABSTRACT

This study aims to measure and analyze the financial performance of the Balung Regional Hospital in Jember Regency from 2017 to 2021 using the concept of value for money. Value for money is a performance measurement used in public sector organizations which is based on three main elements, namely economy, efficiency, and effectiveness. The design of this study uses descriptive qualitative. The data source for this research uses secondary data in the form of the 2017-2021 Regional Revenue and Expenditure Budget Realization Report. The results of the study show that the financial performance of the Balung Regional Hospital in Jember Regency from 2017 to 2021 is declared economical. In 2018 it was declared inefficient and in 2017, 2019, 2020 and 2021 it was declared efficient. And in 2017, 2018 and 2021 it was declared ineffective, in 2019 and 2020 it was declared effective.

Keywords : value for money, economical, efficiency, effectiveness