

**Pengukuran Kinerja Keuangan Menggunakan Konsep Value For Money
(Studi Kasus Pada Kantor Desa Kembang Kecamatan Bondowoso Kabupaten
Bondowoso)**

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ABSTRACT

This research aims to analyze the financial performance of the Kembang Village Office, Bondowoso District, Bondowoso Regency from 2017 to 2021 using the value for money concept. Where this concept aims to assess performance based on three elements, namely economy, efficiency and effectiveness.

This research method uses descriptive qualitative which describes the actual conditions and facts regarding the performance of the village government. The data taken is the 2017-2021 Village Revenue and Expenditure Budget Realization Report. This data was obtained through observation, documentation and literature study.

The results of the research show that the financial performance of the Kembang Village Office, Bondowoso District, Bondowoso Regency in 2017-2021 according to economic measures is declared economical every year. In efficiency measurements in 2017-2020 it was declared efficient, while in 2021 it was declared quite efficient. Then in measuring effectiveness, 2017 was effective, 2018 was not effective, 2019 was effective, 2020 was less effective, and 2021 was effective.

Key words : value for money, economical, efficiency, effectiveness