Application of Value For Money as a Concept for Measuring the Performance of the Regional Government of Jember Regency

Sugeng Hartanto, S.E., M. Akun.

Linda Kurrotul Aizah

Study Program of Public Sector Accounting
Majoring of Business

ABSTRACT

This research aims to analyze and explain the performance of the Jember Regency Regional Government from 2017 to 2022 using the concept of Value For Money. Value For Money performance measurement used in public sector organizations is based on three main elements, namely economy, efficiency and effectiveness. This research design uses descriptive qualitative. The data source for this research uses secondary data in the form of the 2017-2022 Regional Revenue and Expenditure Budget Realization Report. The research results show that the performance of the Jember Regency Regional Government from 2017 to 2022 is declared economical. From 2017 to 2022 it is declared efficient. In From 2017 to 2022 it was classified as ineffective.

Keywords: Value For Money, economy, efficiency and effectiveness