

***Value For Money as a Measurement of Financial Performance in the Jember  
Regency Regional Government***

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**ABSTRACT**

*This research was conducted with the aim of measuring and analyzing the financial performance of the Jember Regency Regional Government for the 2020-2023 period using the concept of Value for Money as a measuring tool. The concept of Value for Money is a principle that emphasizes the principles of economy, efficiency, and effectiveness in public financial management. This study uses a quantitative method by analyzing secondary data sourced from the Jember Regency Regional Government Budget Realization Report for the 2020-2023 period. The results of the study show that the implementation of Value for Money in the management of the regional budget of Jember Regency still faces several obstacles, especially in the aspects of efficiency and effectiveness of the programs implemented. These findings indicate the need to improve budget governance and strengthen performance evaluation mechanisms to achieve more optimal regional financial management. By implementing the principle of Value for Money in a sustainable manner, the Jember Regency Regional Government is expected to be able to improve accountability and the quality of public services.*

**Keywords:** *Value for Money, Local Government Performance, Economic, Efficiency, Effectiveness, Jember Regency*