

*Analysis of the Performance of the Bali Provincial Government
for the 2020-2023 Fiscal Year Based on the Concept of Value For Money*
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ABSTRACT

This research was conducted to produce descriptive qualitative data from the performance analysis of the Bali provincial government for the 2020-2023 fiscal year using the concept of value for money based on three main elements, namely economic ratio, efficiency and effectiveness. The concept of value for money shows that every rupiah spent by the government must have an impact on the interests and needs of the public and can be accounted for to the public. This research uses a qualitative descriptive method with types and data sources in the form of secondary data, namely the Bali Provincial Government Financial Statements (LKPP) and the Bali Provincial Government Agency Performance Report (LKjIP) for the 2020-2023 fiscal year. The results of this study show that overall the performance of the Bali Provincial Government has met the principle of the concept of value for money. The Bali provincial government is able to realize the budget in accordance with the interests and needs of the public. However, in some affairs and indicators, it still does not meet the principle of value for money due to certain reasons. So it is necessary to conduct a review to prevent the same thing from happening in the next fiscal year.

Keywords : *Government Performance, Value For Money Concept, Economical, Efficient, Effectiveness*