

***Performance Measurement Analysis Based on The Concept Value For Money  
at SDN Sukamakmur 01 Ajung District Jember***

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***ABSTRACT***

*This study aims to analyze school performance based on the Value For Money concept, which includes economic elements, efficiency, and effectiveness in budget management. The performance of an organization is measured by achieving its mission and vision goals, which shows the importance of performance measurement in setting standards of success. The research method used is descriptive qualitative, utilizing primary data through interviews and secondary data including financial report documentation from 2023 - 2025. Data analysis methods include reduction, presentation, and drawing conclusions based on performance measurements using relevant ratios. It is hoped that the results of this study can contribute to improving the performance measurement system at SDN Sukamakmur 01, as well as encouraging better accountability in school budget management to improve the quality of education.*

***Keywords :*** *Value For Money, Performance of SDN Sukamakmur 01 Ajung Jember, Economical, Efficient, Effectiveness.*