

***ANALYSIS OF PERFORMANCE MEASUREMENT BASED ON THE
CONCEPT OF VALUE FOR MONEY AT THE TOURISM AND CULTURE
OFFICE OF JEMBER REGENCY PERIOD
2023-2025***

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ABSTRACT

This research aims to conduct an in-depth assessment and analysis of the financial performance conditions at the Jember Regency Tourism and Culture Office for the period 2023 to 2025 using the concept of value for money. In public sector organizations, value for money is used as a framework to evaluate performance through economic, efficient, and effective aspects. Through a qualitative descriptive approach, this study analyzes secondary data obtained from the Revenue and Expenditure Budget Realization Report of the Jember Regency Tourism and Culture Office for the period 2023 to 2025. Based on the results of data analysis, it shows that the financial performance of the Jember Regency Tourism and Culture Office for the period 2023 to 2025 is in the economic category. Meanwhile, financial performance from 2023 to 2025 is categorized as inefficient and ineffective. These findings indicate the need to improve budget management and strengthen performance evaluation mechanisms. By implementing the concept of value for money in a sustainable manner, the Jember Regency Tourism and Culture Office is expected to be able to increase accountability and the quality of competent public services.

Keywords: Value for money, Financial Performance, Economical, Efficient, Effectiveness