## The Analysis of Financial Performance of Village Government (Case Study in Pakusari Village, Pakusari District, Jember Regency, 2019-2021) Rahma Rina Wijayanti, SE, M.Sc. Ak.

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## **ABSTRACT**

This study aims to analyze the financial performance of the Pakusari Village government, Pakusari District, Jember Regency in 2019-2021. This research is included in descriptive research. The data used is secondary data in the form of the 2019-2021 Village Revenue and Expenditure Budget Report. The data collection procedure used the documentation method. The data analysis technique used is descriptive analysis method in the form of five financial ratios, namely the independence ratio, the compatibility ratio, the effectiveness ratio, the efficiency ratio, and the growth ratio.

The results of this study indicate that the financial performance of the Pakusari Village government, Pakusari District, Jember Regency in 2019-2021 based on the level of independence is still very low and has an instructive relationship. The level of compatibility in 2019 is balanced, in 2020 and 2021 it is not. The 2019-2021 effectiveness level is already effective, while the 2019-2021 efficiency level is less efficient. 2019-2021 growth rate is not good.

**Keywords**: Finance Performance, Village Government, the independence ratio, the compatibility ratio, the effectiveness ratio, the efficiency ratio, and the growth ratio