

**FINANCIAL PERFORMANCE ANALYSIS OF THE GOVERNMENT OF
ARJASA VILLAGE, ARJASA DISTRICT, JEMBER REGENCY**

Oryza Ardhiarisca, S.E., S.Si., M.ST.

Novi Ayuni

Study Program of Public Sector Accounting
Majoring of Agribusiness Management

ABSTRACT

This study aims to analyze the financial performance of the village at the Arjasa Village Government, Arjasa District, Jember Regency in 2018-2020 by using financial ratio analysis. The ratio analysis used is the compatibility ratio, spending efficiency ratio, effectiveness ratio, independence ratio, growth ratio. This research is a descriptive research. The data used in this study is secondary data in the form of the 2018-2020 Village Budget Realization Report. The data collection technique used is the documentation technique.

The calculation results show that the financial performance of the Arjasa Village Government, Arjasa District, Jember Regency in 2018-2020. based on the compatibility ratio, they use the budget for capital expenditures more than operating expenses. Based on the expenditure efficiency ratio, it shows that the village government is still less efficient in making budget savings. Based on the effectiveness ratio, it shows that the village government has been effective in realizing Village Original Income (PADes). Based on the independence ratio, it shows that the Arjasa Village Government, Arjasa District, Jember Regency still relies on funds from transfer revenues or the central government. Based on the growth ratio, it shows that the Arjasa Village Government, Arjasa District, Jember Regency has not been able to maintain village income growth, it can be seen that income growth fluctuates every year.

Keywords : *Finance statement, compatibility ratio, spending efficiency ratio, effectiveness ratio, independence ratio, growth ratio.*