

ANALYSIS OF THE FINANCIAL MANAGEMENT PERFORMANCE OF TATAH MOSQUE VILLAGE, BARITO KUALA REGENCY

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Abstract

The Tatah Mesjid Village Government is obliged to carry out reporting and accountability for the implementation of the Village APBD. The Budget Realization Report shows that the financial performance of the Tatah Mesjid Village Government, Barito Kuala Regency is running well, but the success of the budget performance that has been achieved does not necessarily fully implement the value for money principle (economic, efficient and effective) so it is necessary to measure the achievement of the Village APBD performance. This research aims to measure the financial management performance of the Tatah Mesjid Village Government, Barito Kuala Regency using the value for money concept for the 2020-2022 fiscal year. The research method uses quantitative with a descriptive approach. Data was analyzed using the concept of value for money to measure economic ratios, efficiency and effectiveness. The research results show that the financial performance of the Tatah Mesjid Village government during 2020-2022 for economic measurements consistently shows results >100% with economic criteria. The efficiency measurement for the 2021 fiscal year of 97.07% is included in the efficient criteria because it is between 90-99%, however in 2020 and 2022 the results show inefficiency because the ratio is more than 100%. Measuring the effectiveness of village funds and allocation of village funds shows effective results. However, tax and levy revenue sharing show less effective results because the ratio is <65%.

Keywords: Performance, Financial Management, Economy, Efficiency, Effectiveness

1. Introduction

Along with increasing public awareness of the large amount of funds managed by village governments, the performance of village governments is now in the public spotlight. According to Sholikhah & Khoiriawati (2022), an increasingly intelligent and critical society demands that village financial management performance be in line with priorities, economical, efficient and effective. So the village government must be able to create a management system that supports village operations. One aspect that must be carefully regulated by the village government is the issue of financial and budget management (Siregar & Arnita, 2023).

Village financial management is a very important aspect because in the current era of autonomy there is an expansion of authority in government management (Fitriyani et al., 2021). Village authority that was previously held by the district/city government was transferred to the village itself, including in terms of regional financial management. Villages also receive support from the government through Law Number 6 of 2014 concerning villages. The implementation of village authority is funded using the Village Revenue and Expenditure Budget (Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 20 of 2018 concerning Village Financial Management, 2018). Village Funds are funds sourced from the State Revenue and Expenditure Budget

intended for Villages which are transferred through the Regency/City Regional Revenue and Expenditure Budget and are used to finance government administration, implementation of development, community development and community empowerment (Anton et al., 2023 ; Pratama et al., 2022). The village government budgets all forms of income, expenditure and financing sources into the Village APBDes in the context of implementing village government for a one year period (Helwani, 2020; Sholikhah & Khoiriawati, 2022).

The Village Revenue and Expenditure Budget (APBDesa) is a reflection of the programs that will be implemented by the village government and becomes a benchmark in determining budget management policies for the next period. Furthermore, the planning and preparation of the Village APBD is expected to improve the quality of life of village communities so that they are no longer classified as underdeveloped villages (Seran, 2021). Therefore, the budget is important for estimating village financial performance which can be measured through the APBDesa realization report. According to Fitriyani et al. (2021), village government financial performance refers to the village's ability to identify, manage and utilize the village's original financial potential. The aim is to support the running of the government system, community services and village development. Mardiasmo (2018) believes that performance evaluation is carried out to fulfill three purposes. First, to improve government performance. Use of performance measures to help the government focus on work unit program goals and objectives. This can increase effectiveness in providing public services. Second, to allocate resources and make decisions. Third, to realize public accountability and improve institutional communication.

One of the concepts used in measuring village government performance is the concept of value for money. Mardiasmo (2018) states that the important principles of budget management for government performance are based on economy, efficiency and effectiveness. What is meant by economy is minimizing input by avoiding wasteful expenditure. Efficiency is achieving the lowest output with a certain input. Effectiveness is the achievement of program results with the targets set (Perdana et al., 2020). Through the application of value for money principles, it is hoped that it can have a positive impact on improving development, resilience and the national economy (Fitriyani et al., 2021).

Tatah Mesjid Village, Barito Kuala Regency is one of 4 villages in Alalak District. Tatah Mesjid Village is a division of the East Berangas Village Government. The Tatah Mesjid Village government is obliged to carry out reporting and accountability for the implementation of the Village APBD to the regent through the sub-district head at the end of each fiscal year. One way is to prepare a Budget Realization Report (LRA). LRA is one of the most important regional financial accountability reports. The Village Budget Realization Report for the Government of Tatah Mesjid Village, Barito Kuala Regency for the 2017-2019 Fiscal Year shows that the revenue budget continues to increase along with its realization. Absorption of the 2017-2019 revenue budget consistently reaches a percentage of 100%, illustrating the ability of the Tatah Mesjid Village Government, Barito Kuala Regency to manage and utilize these funds well.

Table 1. Report on the realization of revenue and expenditure of the Tатаh Mesjid Village Government for the 2017-2019 fiscal year

Year	Revenue			Expenditure		
	Budget	Realization	%	Budget	Realization	%
2017	1.156.748.700	1.156.748.700	100%	1.172.146.693	1.130.978.946	96,49 %
2018	1.354.597.300	1.354.597.300	100%	1.395.765.047	1.352.954.778	96,93 %
2019	2.015.551.800	2.015.552.800	100%	1.958.363.069	1.810.927.920	92,47 %

Source: processed data (2024)

The Tатаh Mesjid Village Government Realization Expenditure Report for the 2017-2019 Fiscal Year indicates that the absorption of the expenditure budget for 2017 to 2019 on average reached a percentage below 100%, which shows that the realization of the expenditure budget is smaller than the budget itself. The expenditure budget absorption in 2017 reached 96.49%, in 2018 the expenditure budget absorption increased 0.45% to 96.93%, and the expenditure budget absorption in 2019 decreased 4.46% to 92.47%. Based on the calculation of the 2017-2019 APBDesa realization achievements, it can be concluded that the financial performance of the Tатаh Mesjid Village Government, Barito Kuala Regency is running well. However, the successful budget performance that has been achieved by Tатаh Mesjid Village, Barito Kuala Regency, does not necessarily fully implement the principle of value for money (economic, efficient and effective), so it is necessary to measure the achievement of the APBDesa performance of the Tатаh Mesjid Village Government, Barito Kuala Regency using analysis. value for money.

It is very important to evaluate budget performance to find out whether the Tатаh Mesjid Village Government, Barito Kuala Regency has implemented its work program well and implemented public accountability. Several research results on performance analysis using the value for money concept show that the implementation of the value for money concept can help the government evaluate revenue and expenditure budgets more economically, efficiently and effectively as a reference in making decisions about resource allocation and in increasing accountability and transparency of budget management (Sampow & Pangkey, 2022; Sanger et al., 2023; Seran, 2021). So the aim of this research is to measure the financial management performance of the Tатаh Mesjid Village Government, Barito Kuala Regency using the value for money concept for the 2020 to 2022 budget year.

2. Theoretical Background

2.1. Village Financial Management

Village financial management is a total of activities which include planning, implementation, administration, reporting and accountability of village finances. Village financial management is an integrated and integrated cycle between one stage and another. Village financial management is managed within 1 (one) budget year, namely from January 1 to December 31. In Permendagri Number 20 of 2018 concerning Village Financial Management, it is stated that village finances are all village rights and obligations that can be valued in money as well as everything in the form of money and goods related to the implementation of village rights and obligations. Village finances are managed based on transparent, accountable, participatory principles and carried out in an orderly and budgetary manner. Transparent means being open and nothing is hidden, accountable means being accountable, and participative means prioritizing community

involvement, and orderly and disciplined budget means consistent, on time, in the right amounts and adhering to principles.

2.2. Performance Measurement

Based on Government Regulation Number 12 of 2019 concerning Regional Financial Management, performance is the output/result of a program/activity that will or has been achieved in connection with the use of the budget with measurable quantity and quality. Performance is a description of the level of achievement of the implementation of an activity or program in achieving the organization's goals, objectives, vision and mission as stated in the formulation of the organization's strategic plan (Yulitiawati & Rusmidarti, 2021).

Performance measurement is very important to improve the quality of public services and assess organizational accountability. The performance of an organization is considered good when the administration and provision of services by the organization concerned has been carried out at an economic, efficient and effective level. According to Mardiasmo (2018), the benefits of performance measurement include: first, providing an understanding of the measures used to assess management performance. Second, provide direction to achieve the performance targets that have been set. Third, monitor and evaluate performance achievements and compare them with performance targets and take corrective action to improve performance. Fourth, the basis for providing rewards and punishments objectively for achievements measured in accordance with the agreed performance measurement system. Fifth, communication tools between subordinates and leaders in order to improve organizational performance. Sixth, help identify whether customer decisions have been fulfilled. Seventh, helps understand the process of government agency activities, eight, ensures that decision making is carried out objectively.

2.3. Value For Money

Value for money is a concept for measuring performance in an organization, both for profit-seeking organizations (private) and non-profit organizations such as public sector companies (Sampow & Pangkey, 2022). Mahmudi (2019) believes that value for money means appreciation for the value of money, meaning that every rupiah must be properly appreciated and used as well as possible. Value for money is the core of performance measurement in government organizations which is based on three main elements, namely economy, efficiency and effectiveness. According to Sholikhah & Khoiriawati (2022), efficiency and effectiveness elements need to be used simultaneously because on the one hand, the implementation may have been carried out effectively but the output created is not on target or achieved through methods that are not economical or efficient. Therefore, it is important to consider input, output and outcomes together in measuring government performance, not only from the output produced (Hermain et al., 2020). The desired benefits in implementing value for money are economical (careful savings) in the procurement and allocation of resources, efficient (effective) in the use of resources, and effective (effective) in achieving goals and targets (Mardiasmo, 2018)

Economic concepts are closely related to the concept of costs to obtain units of input. Economics is a comparison of input with input value expressed in monetary units. The input in this case is the budget target, while the input value is the budget realization. Economics means that input resources should be obtained at lower prices that are close

to market prices (Mahmudi, 2019). The analysis technique used to measure the economic level is:

$$\text{Economic level} = \frac{\text{Expenditure Budget}}{\text{Expenditure Realization}} \times 100\% \dots\dots\dots (1)$$

An operational activity is said to be economical if it can eliminate or reduce unnecessary costs. Financial management performance criteria are based on economic ratios which can be seen in table 2.

Table 2. Criteria for the economic level of performance assessment

Percentage	Criteria
>100%	Economical
85-100%	Quite Economical
65-84%	Less Economical
<65%	Uneconomic

Source: Mahmudi (2019)

According to Mahmudi (2019), efficiency is measured by comparing the output produced with the input used. The output in this case is the realization of income, while the input is the realization of expenditure. Efficiency indicators describe the relationship between resource input by an organizational unit and the output produced. The analysis technique used to measure the level of efficiency according to Mahmudi (2019) is:

$$\text{Efficiency Level} = \frac{\text{Expenditure Realization}}{\text{Income realization}} \times 100\% \dots\dots\dots (2)$$

An organization, program or activity is said to be efficient if it is able to produce a certain output with the lowest input, or with certain input it is able to produce the maximum output (Mahmudi, 2019). For this reason, local governments need to carefully calculate how much it costs to realize all the income they receive so that they can know whether their revenue collection activities are efficient or not. Financial management performance criteria are based on efficiency ratios which can be seen in table 3.

Table 3. Criteria for performance assessment efficiency levels

Percentage	Criteria
<90%	Highly Efficient
90-99%	Efficient
100%	Quite Efficient
>100%	Inefficient

Source: Mahmudi (2019)

Effectiveness is a measure of the success or failure of an organization in achieving its goals. Effectiveness is the level of achievement of program results with the set targets. In simple terms, effectiveness is a comparison of outcomes with output (Mardiasmo, 2018). The analysis technique used to measure the level of effectiveness according to Mahmudi (2019) is:

$$\text{Effectiveness Level} = \frac{\text{Revenue Realization}}{\text{Budget revenue}} \times 100\% \dots\dots\dots (3)$$

A region's ability to carry out its duties is categorized as effective if the ratio achieved is more than 100%. The higher the effectiveness ratio, the better the regional capability. Financial management performance criteria are based on the effectiveness ratio which can be seen in Table 4.

Table 4. Criteria for performance assessment efficiency levels

Percentage	Criteria
≥100%	Effective
85-99%	Quite Effective
65-84%	Less Effective
≤65%	Ineffective

Source: Mahmudi (2019)

3. Methods

The type of research used by the author is quantitative descriptive research with a case study approach. This type of case study research is used to explore problems with detailed limitations, determine the data in more depth, and include various sources of information (Murdiyanto, 2020). In this research, the author analyzes the financial management performance of the Tatah Mesjid Barito Kuala Village government using the value for money concept in the 2020-2022 Village APBDes. The data source in this research is secondary data, which consists of reports and other information related to the preparation and accountability for the realization of financial activities in the form of APBDesa realization reports and notes to the 2020-2022 financial reports.

The data collection method in this research is through interviews by asking a number of questions to the head of financial affairs to find out the causes of the increase or decrease in economic levels, efficiency and effectiveness in the APBDesa realization report of the Tatah Mesjid Village Government, Barito Kuala Regency from 2020 to 2022. Data analysis techniques used What is done in this research is, firstly, collecting data through data sources in the form of APBDesa realization report documents and notes on the financial reports of the Tatah Mesjid Village Government, Barito Kuala Regency for 2020 to 2022. Second, the data that has been obtained is measured using the concept of value for money to determine the ratio. economy, efficiency, and effectiveness. Third, the measurement results are then compiled in the form of descriptive analysis to explain the meaning of the figures obtained. Fourth, next, the author draws conclusions from the results of research conducted regarding the financial management performance of the Tatah Mesjid Village Government, Barito Kuala Regency using the value for money concept for the 2020 to 2022 budget year.

4. Results and Discussion

4.1 Results

The data used in this research is a report on the realization of the Village Budget of the Tatah Mesjid Village Government, Barito Kuala Regency for the 2020 to 2022 budget year which is used to assess the financial performance of the Tatah Mesjid Village Government. Meanwhile, measuring village financial management performance uses the concept of value for money (Akrama et al., 2023; Nasution et al., 2023). The components contained in the APBDesa realization report of the Tatah Mesjid Village Government consist of transfer income, other income, expenditure and financing. Transfer revenue obtained through transfers from district/city governments is in the form of Village Funds (DD), Tax and Retribution Profit Sharing, and Village Fund Allocation (ADD). Other income is obtained from bank interest. Village expenditure includes all expenditure that is the obligation of the village and is used to fund the implementation of village authority. First, the field of village government administration. Second, the field of implementing village development. Third, the field of community development. The four areas of

community empowerment. Fifth, the field of disaster, emergency and urgent village management. The details of the budget and realization of income and expenditure in the Tatah Mesjid Village Government, Barito Kuala Regency for 2020-2022, are described in table 5, below:

Table 5. Details of the budget and realization of revenue and expenditure for Tatah Mesjid Village for 2020-2022

Tahun	Revenue		Expenditure	
	Budget (Rp)	Realization (Rp)	Budget (Rp)	Realization (Rp)
	Village Fund		Village Government Administration Sector	
2020	1.445.688.000	1.445.688.000	444.877.876	388.006.249
2021	1.449.391.000	1.449.391.000	445.633.977	387.222.001
2022	1.071.564.000	1.071.564.000	492.940.947	463.054.217
	Tax and Levy Profit Sharing		Field of Village Development Implementation	
2020	21.328.900	10.664.450	574.489.702	558.067.436
2021	23.967.900	8.004.900	452.710.017	374.084.300
2022	20.845.900	9.544.100	410.503.317	399.490.310
	Allocation of village funds		Community Development Sector	
2020	381.661.000	381.661.000	15.600.000	10.900.000
2021	332.208.900	330.482.460	6.550.000	3.450.000
2022	405.855.500	403.762.820	33.650.000	17.150.000
	Other revenue		Community Empowerment Sector	
2020	-	-	6.875.000	4.500.000
2021	-	1.067.011	25.000.000	25.000.000
2022	-	6.772.639	254.235.120	251.595.000
	-		Village Disaster, Emergency and Urgent Management Sector	
2020	-	-	954.270.471	951.300.000
2021	-	-	948.348.720	946.800.000
2022	-	-	432.000.000	432.000.000

4.2 Discussion

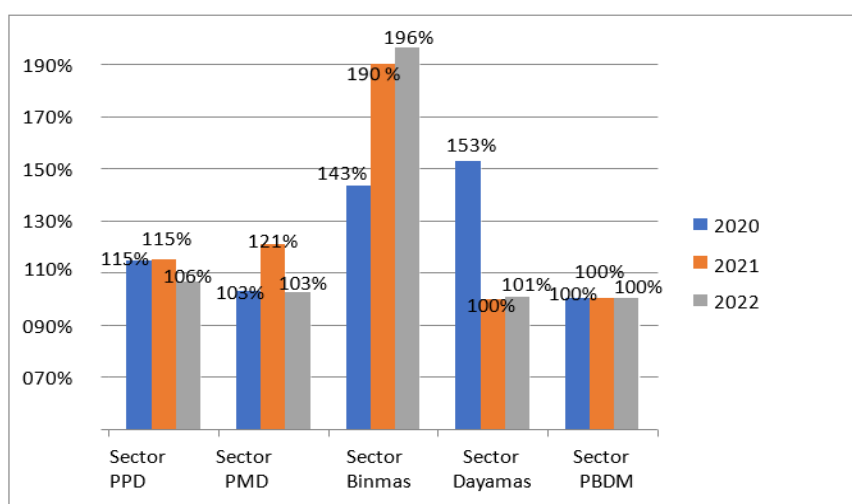
4.2.1 Economic Measurements

The principle of economic measurement is related to how to minimize finances so that waste does not occur. An operational activity is said to be economical if it can reduce unnecessary costs (Mardiasmo, 2018). Economic measurements are carried out by comparing budget targets and budget realization (Purnomo & Putri, 2018). Economic measurements applied in the 2020-2022 Tatah Mesjid Village Government APBDesa realization report. The results of economic measurement calculations indicate that the financial performance of the Tatah Mesjid Village APBDes from 2020 to 2022 experienced fluctuations. This happens because of changes in the amount of village spending each year. The financial performance of Tatah Mesjid Village from an economic perspective from 2020 to 2022 on average shows a ratio above 100%, which means it is included in economic criteria. The economic ratio in 2020 in the field of village government administration was 114.66%, in the field of implementation of village

development the ratio showed 102.94%, in the field of community development the ratio was 143.12%, in the field of community empowerment the ratio was 152.78%, in the field of disaster management, The village emergency and urgent ratio is 100.31%, which shows that spending in 2020 includes economic criteria because the percentage is >100%.

The economic ratio in 2021 has increased in the field of village government administration by 0.43% to 115.08% including economic criteria because the ratio is >100%. In the field of village development implementation, the ratio increased from the previous year by 18.08% to 121.02%, which means the economy because the ratio is >100%. The ratio in the community development sector increased from the previous year by 46.74% to 189.86% including economic criteria because the percentage was >100%. In the area of community empowerment, the ratio decreased by 52.78% to 100%, indicating that the criteria are quite economic because the ratio is in the range of 85-100%. In the area of disaster, emergency and urgent management, the ratio decreased by 0.15% to 100.16% including economic criteria because the percentage was >100%.

The economic ratio in 2022 will experience a decrease in the field of village government administration by 8.63% to 106.45%, which means the economy because the ratio is above 100%. In the field of implementing village development, the ratio decreased from the previous year by 18.26% to 102.76%, which means economic because the percentage is above 100%. The ratio in the community development sector increased from the previous year by 6.35% to 196.21% including economic criteria because the percentage was above 100%. In the community empowerment sector, the ratio increased by 1.05% to 101.05% including economic criteria because the ratio was above 100%. In the field of disaster, emergency and urgent management, the ratio decreased by 0.16% to 100%, which shows that it is considered economically sufficient because the percentage is in the range of 85-100%. If depicted in graph form, the results of the calculation of financial performance in the Tatak Mesjid Village APBDes from an economic perspective are as follows:



Graph 1. Economic Ratios

Graph 1 shows the percentage of financial performance of Tatak Mesjid Village from 2020 to 2021 which has consistently increased. Measuring value for money from an economic perspective for the 2020-2022 budget year, the financial performance of the Tatak Mesjid Village Government is included in economic criteria because the average percentage of results is above 100%. The greater the economic percentage, the better it is

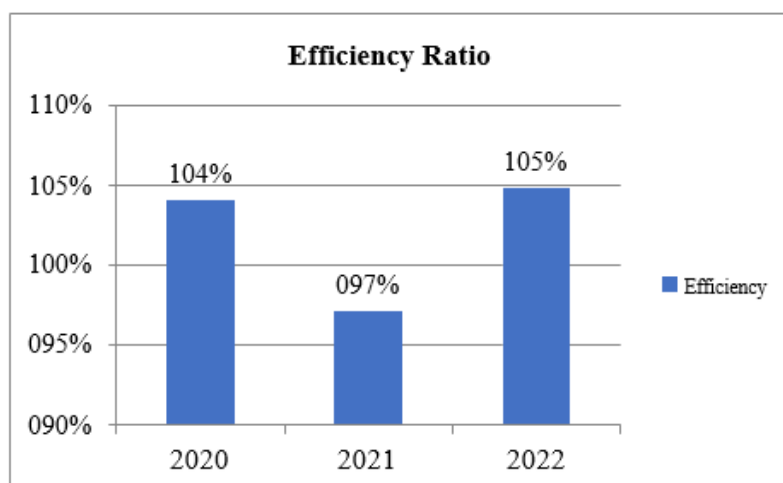
at minimizing primary input in the form of budget into secondary input in the form of labor, materials and infrastructure, to carry out activities so as to avoid unproductive expenditure. These results support the economic level mentioned by Mahmudi (2019) who states that the performance of a public sector organization can be said to be economic when actual expenditure is smaller than the expenditure budget. Mardiasmo (2018) also states that an operational activity is said to be economical if it can reduce unnecessary costs and can be managed carefully so that there is no waste.

4.2.2 Efficiency Measurement

The principle of measuring efficiency relates to how the public sector is able to manage resources and the lowest budget used to produce output (Mahmudi, 2019). The operational activity process can be said to be efficient if a particular product or work product uses the lowest possible resources and costs. Efficiency is a comparison between output and input (Kariyoto, 2017; Mahmudi, 2019). The efficiency of village financial management can be measured using a comparison of the realization of the expenditure budget with the realization of the income budget (Wahyuni, 2018). The efficiency measurements applied to the 2020-2022 Tadah Mesjid Village Government APBDesa realization report are based on the results of calculations that have been carried out, so it is obtained that the level of efficiency of the Tadah Mesjid Village APBDesa financial performance for 2020-2022 has experienced fluctuations.

The efficiency ratio in 2020 was 104.07%, which is included in the inefficient criteria, then the ratio in 2021 decreased to 97.07%, which is included in the efficient criteria because it is between 90-99%. Then for 2022 the ratio will increase again to 104.8%, which is included in the inefficient criteria. 2020 and 2022 are said to be inefficient because they are at a percentage of more than 100%. This is because the realization of expenditure is greater than the realization of income. The Tadah Mesjid Village Government has a SiLPA from the previous fiscal year, so the SiLPA is used to finance expenditure activities in the following fiscal year.

Much of the 2020 spending activity was allocated to the village development sector due to the rehabilitation program for 6 units of uninhabitable houses and the improvement of retaining walls (talud). The budget is also allocated for the distribution of BLT (Direct Cash Assistance) for residents whose economies have been affected by Covid-19. Then the increase in spending in 2022 is due to the budget for community empowerment increasing 10 times from the previous year, which was initially Rp. 25,000,000 to Rp. 254,235,120 because there is a program to increase food crop production and procurement/processing of agricultural products. The results of financial performance calculations in the Tadah Mesjid Village APBDes in terms of efficiency can be seen in Graph 2.



Graph 2. Efficiency Ratios

Through efficiency ratio analysis, it can be seen how much village expenditure is realized in relation to the targets determined by the village government which should be achieved in a certain period. The efficiency ratio of Tatah Mesjid Village is still in the category of inefficient financial performance because the realization of expenditure is not proportional to the realization of income, thus indicating the village government's inability to increase income on expenditure that has been incurred. Efficiency improvements can be made by increasing output with the same level of input or increasing output based on a greater proportion than the proportion of increased input.

These results support the level of efficiency mentioned by Mahsun (2021) who said that if the resources spent are below the budget, savings will occur, whereas on the contrary, if it is above the budget, waste will occur. The performance of public sector organizations can be said to be efficient when actual expenditure is smaller than realized income (Hidayati et al., 2023; Mahmudi, 2019)

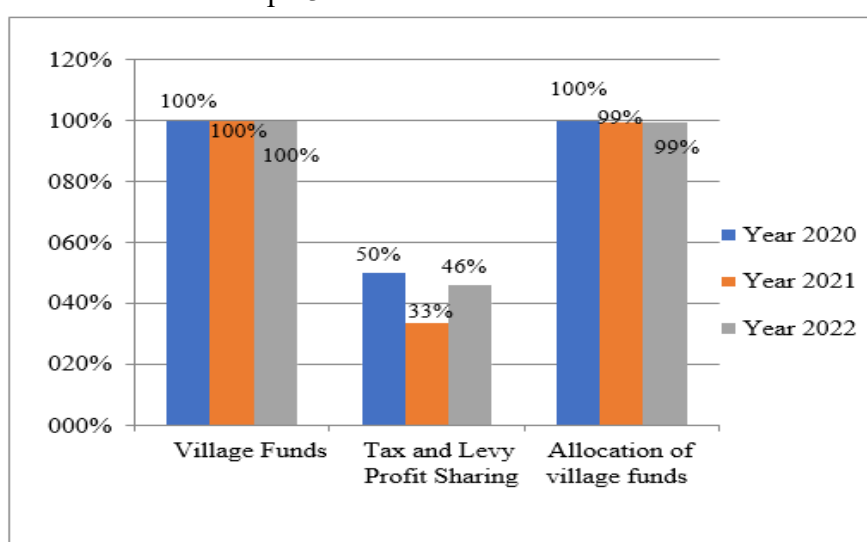
4.2.3 Effectiveness Measurement

Mulyadi (2021) explains that measuring effectiveness is related to achieving policy goals or targets (results). Measurement of effectiveness is carried out by comparing the outcome in the form of the realization of the income budget with the output in the form of the income budget target. The greater the contribution of the output produced to achieving the goals or targets found, the more effective the work process of an organizational unit will be (Mardiasmo, 2018). A region's ability to carry out its duties is categorized as effective if the ratio achieved is more than 100%. The higher the effectiveness ratio, the better the regional capability. Based on the results of the calculations that have been carried out, the level of effectiveness of the 2020-2022 Tatah Mesjid Village APBD_{Desan} financial performance is obtained, for transfer income received from village funds is realized at 100%, which shows that village funds have been managed effectively.

The profit sharing ratio for taxes and levies in 2020 was 50%, in 2021 it decreased by 16.6% to 33.4%, then increased again in 2022 to 45.78%. The Tatah Mesjid Village Government in managing tax and levy revenue sharing has not been effective because the ratio is less than 65%. The Village Fund Allocation Ratio (ADD) experienced fluctuations, in 2020 the percentage generated was 100% which could be said to be effective, then there was a slight decrease in 2021 by 0.52% to 99.48%. The resulting

percentage shows that the effectiveness of the Tatah Mesjid Village Government In 2021, the criteria are classified as quite effective because it is in the range of 85-99%. The ratio in 2022 will still remain 99.48%, which can be said to be quite effective because the percentage is in the range of 85-99%.

The Tatah Mesjid Village Government did not prepare a budget for other income in 2020-2022 so the effectiveness of the income obtained is unknown. The ratio for 2021 and 2022 is the same as ∞ because the number to be divided is IDR 0, so the calculation result has no value or is undefined. There is no budget because income comes from bank interest. The greater the percentage of effectiveness, the higher the level of success in achieving the goals set so that the budget meets the targets achieved (Magfiroh, 2020). This reflects the village government's ability to realize better income. The results of the calculation of the financial performance of the Tatah Mesjid Village APBDes in terms of effectiveness are shown in Graph 3.



Graph 3. Efficiency Ratios

The percentage of Tatah Mesjid Village's financial performance can be seen from Graph 4.3 from 2020 to 2022 for village funds and stable village fund allocation. Tax and levy revenue sharing has fluctuated with the lowest ratio being 33.4% in 2021. Based on the results of interviews with Head of Finance, this happens because 100% of the local taxes for Tatah Mesjid Village must be paid. In accordance with Barito Kuala Regent's Regulation Number 16 of 2021 concerning Amendments to Regent's Regulation Number 107 of 2020 concerning Procedures for Allocation, Distribution and Use of Funds Part of Regional Tax and Retribution Proceeds for Each Village in Barito Kuala Regency for Fiscal Year 2021, the amount of funds distributed to each village through 2 stages. First, 60% is distributed evenly to all villages. Second, the remaining 40% will be allocated proportionally. This means that the amount of allocation received by each village at this stage is determined by several factors. The influencing factors are the amount of land and building tax realization from the village concerned and the total land and building tax revenue throughout the district. The measurement of other income cannot be known due to the unavailability of a budget for 2020-2022. The financial performance of the Tatah Mesjid Village Government for the 2020-2022 budget year in terms of effectiveness is considered quite effective because there are still ineffective revenue accounts. The higher the effectiveness ratio, the better the regional capability.

5. Conclusion

Based on the results of the analysis and discussion regarding the measurement of value for money in the 2020-2022 Tatab Mesjid Village Government APBDesa, it can be concluded that the financial performance of the Tatab Mesjid Village Government APBDesa for the 2020-2022 budget year as measured using economic ratios consistently shows results on economic criteria. because it is at a percentage of more than 100%, even though the field of community empowerment in 2021 and the field of disaster, emergency and urgent village management in 2022 are considered quite economical criteria because the ratio results are between 85-100%. However, overall the Tatab Mesjid Village Government has saved and minimized the use of the budget by avoiding unnecessary spending. The financial performance of the Tatab Mesjid Village Government's APBDesa, which is measured using the efficiency ratio for the 2021 budget year, is 97.07%, which is included in the efficient criteria because it is between 90-99%. Then 2020 and 2022 show inefficient results because the ratio is more than 100%. This is due to a lack of expenditure control in purchasing goods and services to finance village activities so that expenditure realization is higher than income realization. This means that the Tatab Mesjid Village Government has not been able to minimize budget funds, and shows the village government's inability to increase revenue for the expenditure that has been spent. The financial performance of the Tatab Mesjid Village Government's APBDesa for the 2020-2022 fiscal year as measured using the effectiveness ratio shows effective results for village funds and village fund allocation. However, the tax and levy revenue sharing shows that the results are ineffective with a ratio of <65% because 100% of the local taxes for Tatab Mesjid Village must be paid.

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