

**ANALYSIS OF THE FINANCIAL PERFORMANCE OF THE MALANG
CITY GOVERNMENT FOR THE PERIOD OF 2018-2021**

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ABSTRACT

This study aims to analyze the financial performance of Malang City Government in 2018 to 2021 using financial ratio analysis. Analysis of financial ratios used, namely the ratio of the degree of decentralization, the ratio of local revenue (PAD), the ratio of effectiveness, the ratio of independence, the ratio of regional financial dependence, the ratio of growth and the ratio of harmony. This research design uses a qualitative descriptive which describes and describes the results of the financial ratio analysis of the Malang City Government. The results show that the financial performance of the Malang City Government in 2018-2021 seen from the degree of decentralization shows moderate criteria. Based on the effectiveness ratio, PAD is quite effective. Based on the dependency ratio, the criteria are very high. Based on the independence ratio shows the low category. Based on the ratio of income growth and spending growth, fluctuating growth. Based on. Based on the shopping compatibility ratio, it shows that the funds owned by the Malang City government are more dominantly used for operational expenditure needs.

Keywords: Financial Performance, Ratio Analysis, Financial Statemants, Local Government