

**ANALYSIS OF FINANCIAL PERFORMANCE OF SUMBERWRINGIN  
VILLAGE GOVERNMENT SUKOWONO DISTRICT JEMBER DIVISION**

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**ABSTRACT**

*This research aims to analyze village financial performance in the Sumberwringin Village Government, Sukowono District, Jember Regency in 2019–2022, using financial ratio analysis. The ratio analysis used in this research uses five ratios, including the compatibility ratio, spending efficiency ratio, effectiveness ratio, independence ratio, and growth ratio. This research uses quantitative descriptive methods. The data used in this research is secondary data in the form of the 2019–2022 Village Revenue and Expenditure Budget Realization Report. The technique is documentation..*

*The calculation results show the financial performance of the Sumberwringin Village Government, Sukowono District, and Jember Regency in 2019–2022. Based on the harmony ratio, a larger spending budget is used for capital expenditures compared to operating expenditures. Based on the expenditure efficiency ratio, the Sumberwringin village government is still less efficient in making budget savings. Based on the effectiveness ratio, the Sumberwringin village government has been effective in realizing village original income (PAD). Based on the independence ratio of the Sumberwringin Village government, it shows that the village government still relies heavily on funds from transfer income or the central and provincial governments. Based on the growth ratio, it shows that the Sumberwringin Village Government, Sukowono District, and Jember Regency have not been able to maintain village income growth. It can be seen that income growth fluctuates every year.*

**Keywords:** *Village financial performance, harmony ratio, spending efficiency ratio, effectiveness ratio, independence ratio and growth ratio*