

***Analysis of Local Government Financial Performance (Case Study  
on Bondowoso Regency Local Government)***

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***ABSTRACT***

*This study aims to analyze the Financial Performance of the Bondowoso Regency Regional Government seen from the regional financial independence ratio, the effectiveness ratio of Regional Original Revenue (PAD), the PAD efficiency ratio, the regional financial growth ratio and the compatibility ratio / activity ratio. This research uses a descriptive qualitative method with a case study approach. This research was conducted at the Bondowoso Regency Regional Government. The data source in this study is secondary data in the form of financial reports of the Bondowoso Regency Regional Government. The results of the analysis show that the Financial Performance of the Bondowoso Regency Regional Government seen from the ratio of regional financial independence is categorized as very low with an average of 11,95%. The PAD effectiveness ratio with an average of 103,73% is categorized as effective. The PAD efficiency ratio with an average of 3,53% is categorized as efficient. The ratio of regional financial independence, namely PAD growth, revenue growth, operating expenditure growth, and capital expenditure growth, is still fluctuating (up and down). The compatibility ratio/activity ratio shows that regional operating expenditure is very high with an average of 69,79% compared to capital expenditure with an average of 13,85%.*

***Keywords: Local Government Financial Performance; Local Financial Independence Ratio; PAD Effectiveness Ratio; PAD Efficiency Ratio; Local Financial Growth Ratio; Compatibility Ratio/Activity Ratio.***