

**FINANCIAL PERFORMANCE ANALYSIS OF PARAS VILLAGE
GOVERNMENT, TEGALSIWALAN DISTRICT,
PROBOLINGGO REGENCY**

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

Lailatul Lutfia

Study Program of Public Sector Accounting
Majoring of Agribusiness Management

ABSTRACT

This study was conducted to analyze the financial performance in the Paras Village Government, Tegalsowalan District, Probolinggo Regency in 2019 - 2023 using financial ratios. There are 5 financial ratios used in this study, namely the effectiveness ratio, spending efficiency ratio, independence ratio, harmony ratio, and growth ratio. This research is a descriptive study. The data used in this study are secondary data in the form of the Village Revenue and Expenditure Budget Report for 2019 - 2023. The data collection technique used is by documentation.

The results of the study show that the financial performance of Paras Village, Tegalsiwalan District, Probolinggo Regency in 2019 - 2023. Based on the effectiveness ratio in 2023, it shows that the village government has been effective in realizing the receipt of Village Original Income (PADes). Based on the spending efficiency ratio, it shows that the village government is still less efficient in making budget savings. Based on the independence ratio, it shows that the village government still relies on funds from transfer income or the central government. Based on the harmony ratio, it shows that the village government uses more of the spending budget for capital expenditures than operating expenses. Based on the growth ratio criteria, it shows that the village government has not been able to maintain village growth, it can be seen that income growth has decreased every year.

Keywords : *Financial Performance, Effectiveness Ratio, Efficiency Ratio, Independence Ratio, Compability Ratio, and Growth Ratio.*