

**ANALYSIS OF RIAU REGENCY/CITY GOVERNMENT FINANCIAL  
PERFORMANCE FOR 2019-2021 BUDGET YEAR**

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**ABSTRACT**

*This study aims to determine the financial performance of the Regency/City Government of Riau Province for the 2019-2021 Fiscal Year, using regional financial ratios. This research method is a quantitative descriptive method. In this research object are 10 districts and 2 cities in Riau Province. The results of this study indicate that the ratio of regional financial independence is included in the instructive relationship pattern, the PAD effectiveness ratio is included in the very effective criteria, the compatibility ratio in the operating expenditure ratio has a safe operating expenditure level according to the portion of expenditure, namely 60-90% and for capital expenditure has a level of safe capital expenditure in accordance with the portion of capital expenditure, namely between 5-20%, for growth ratios that have a positive impact on the districts and cities of Riau province, and for service solvency ratios there are several ratios namely the ratio of total equity, ratio of total assets, ratio of fixed assets, and ratio of total spending (constant price), the result of the service solvency ratio can be seen that the solvency of the Riau Regency and City Government services in 2019-2021 is still at its best.*

**Keywords:** *Regional Financial Performance, Regional Revenue and Expenditure Budget*