

ANALISIS RASIO PADA LAPORAN REALISASI ANGGARAN UNTUK MENILAI KINERJA BADAN PENGELOLA KEUANGAN PEMERINTAH DAERAH KABUPATEN BULELENG

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ABSTRAK

Fenomena yang terjadi saat ini di wilayah Kabupaten Buleleng sangat berdampak pada keuangan pemerintah daerah, pada penelitian ini bertujuan untuk bagaimanakah suatu realisasi anggaran pemkab Buleleng dari periode 2015 - 2021 terhadap kinerja keuangan jika dilihat dari pencapaian desentralisasi, kemandirian keuangan daerah oleh pusat, efektifitas PAD, efisiensi keuangan daerah dan keserasian merupakan objek penelitian ini. Penelitian ini termasuk penelitian deskriptif kuantitatif, berdasarkan data laporan realisasi anggaran periode 2015 – 2021 yang diperoleh dari Badan Pengelolaan Keuangan dan Pendapatan Daerah sebagai subjek penelitian ini dan populasinya adalah wilayah Kabupaten Buleleng. Sumber data berupa data sekunder yang diperoleh dari media cetak maupun elektronik, melalui bukti, buku-buku atau laporan historis yang telah tersusun dalam arsip (data dokumenter) yang dipublikasikan dan yang tidak dipublikasikan. Hasil riset menunjukkan kinerja keuangan Pemerintah Kabupaten Buleleng yang diukur dengan rasio kinerja keuangan penelitian ini yakni rasio desentralisasi fiskal memiliki nilai rata-rata rasio sebesar 16,65% keterangan “kurang”, rasio kemandirian memiliki nilai rata-rata rasio kemandirian di Kabupaten Buleleng periode 2015-2021 sebesar 21,06% dengan keterangan pola hubungan “instruktif” dan kemampuan “rendah sekali”, rasio efektifitas PAD memiliki nilai rata-rata rasio efektifitas PAD di Kabupaten Buleleng periode 2015-2021 sebesar 94,64% dengan keterangan “Cukup efektif”, rasio efisiensi keuangan daerah memiliki nilai rata-rata rasio efisiensi keuangan daerah di Kabupaten Buleleng periode 2015-2021 sebesar 90,14% dengan keterangan “kurang efektif”, dan rasio keserasian antara belanja modal dan belanja operasi memiliki selisih yang sangat jauh, tingkat belanja modal rata-rata sangat kecil ketimbang jumlah rata-rata belanja operasi.

Kata Kunci: Kinerja Keuangan, Rasio Desentralisasi Fiskal, Rasio Kemandirian, Rasio Efektifitas PAD, Rasio Efisiensi Keuangan Daerah, Rasio Keserasian, PAD, Pertumbuhan PAD, Laporan Realisasi Anggaran

**RATIO ANALYZE OF THE REPORT OF BUDGE REALIZATION TO ASSESE
THE PERFORMANCE OF THE FINANCIAL MANAGEMENT AGENCY OF
REGIONAL GOVERNMENT OF BULELENG REGENCY**

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ABSTRACT

The current phenomenon in Buleleng Regency has an impact on local government finances, this study aims to determine how the realization of the Buleleng Regency budget from the 2015-2021 period on financial performance when viewed from the achievement of decentralization, regional financial independence by the center, effectiveness of PAD, Regional financial efficiency and harmony are the objects of this research. This research includes quantitative descriptive research, based on data from the 2015-2021 budget realization report obtained from the Regional Finance and Revenue Management Agency as the subject of this research and the population is the Buleleng Regency area. Sources of data are secondary data obtained from print and electronic media, through evidence, books or historical reports that have been compiled in published and unpublished archives (documentary data). The results of this research show the financial performance of the Buleleng Regency Government as measured by the financial performance ratio of this study, namely the fiscal decentralization ratio has an average value of 16.65%, the information is "less", the independence ratio has an average value of the independence ratio in Buleleng Regency in 2015 -2021 by 21.06% with a description of the "instructive" relationship pattern and "very low" ability, the PAD effectiveness ratio has an average PAD effectiveness ratio in Buleleng Regency for the 2015-2021 period of 94.64% with the statement "Quite effective" , the regional financial efficiency ratio has an average value of the regional financial efficiency ratio in Buleleng Regency for the 2015-2021 period of 90.14% with the information "less effective", and the compatibility ratio between capital expenditure and operating expenditure has a very large difference, the level of expenditure the average capital is very small compared to the average amount of operating expenditure..

Keywords : *Financial Performance, Fiscal Decentralization Degree Ratio, Independence Ratio, PAD Effectiveness Ratio, Regional Financial Efficiency Ratio, Harmony Ratio, PAD, PAD Growth, Budget Realization Report.*