

**ANALISIS RASIO KEUANGAN DAERAH UNTUK
MENGUKUR KINERJA KEUANGAN PADA PEMERINTAH
DESA (STUDI KASUS PEMERINTAH DESA PANJI DAN
PEMERINTAH DESA PEMARON)**

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Abstrak

Peningkatan dana desa yang diterima dan potensi desa yang dimiliki lebih unggul ternyata belum mampu mewujudkan Desa Panji menjadi desa dengan status desa mandiri. Sedangkan peningkatan dana desa yang diterima dan adanya potensi desa yang dimiliki mampu mewujudkan Desa Pemaron menjadi status dengan status desa mandiri. Hal ini berhubungan dengan bagaimana pengelolaan keuangan desa yang telah dilaksanakan. Untuk mengetahui seberapa baik suatu pengelolaan keuangan desa diperlukan analisis kinerja keuangan yang dilakukan dengan menggunakan rasio keuangan daerah. Tujuan dari penelitian ini untuk mengetahui kinerja keuangan baik Pemerintahan Desa Panji maupun Pemerintah Desa Pemaron tahun anggaran 2018-2022 berdasarkan rasio ketergantungan keuangan desa, rasio efektivitas PADes, rasio efisiensi belanja desa, rasio kemandirian keuangan, rasio aktivitas. Metode penelitian yang digunakan adalah deskriptif dengan pendekatan kuantitatif dan pendekatan kualitatif. Hasil penelitian menunjukkan bahwa kinerja keuangan Pemerintah Desa Panji tahun anggaran 2018-2022 berdasarkan rasio ketergantungan keuangan masih tergolong cukup tinggi, berdasarkan rasio efektivitas pendapatan asli desa tergolong cukup efektif, berdasarkan rasio efisiensi belanja desa tergolong cukup efisien, berdasarkan rasio kemandirian keuangan tergolong sangat kurang, berdasarkan rasio aktivitas untuk rasio belanja operasi tergolong cukup baik dan untuk rasio belanja modal tergolong cukup baik. Sedangkan untuk Pemerintah Desa Pemaron tahun anggaran 2018-2022 berdasarkan rasio ketergantungan keuangan masih tergolong cukup tinggi, berdasarkan rasio efektivitas pendapatan asli desa tergolong cukup efektif, berdasarkan rasio efisiensi belanja desa tergolong cukup efisien, berdasarkan rasio kemandirian keuangan tergolong sangat kurang, berdasarkan rasio aktivitas untuk rasio belanja operasi tergolong baik dan untuk rasio belanja modal tergolong baik.

Kata Kunci: Kinerja Keuangan, Rasio Keuangan Daerah, Pemerintahan Desa Panji dan Pemerintah Desa Pemaron

**ANALYSIS OF REGIONAL FINANCIAL RATIOS TO MEASURE
FINANCIAL PERFORMANCE IN VILLAGE GOVERNMENTS
(CASE STUDY OF PANJI VILLAGE GOVERNMENT AND
PEMARON VILLAGE GOVERNMENT)**

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Abstract

The increase in village funds received and the superior village potential have not been able to realise Panji Village into a village with independent village status. Meanwhile, the increase in village funds received and the potential of the village were able to realise Pamaron Village into a status with independent village status. This is related to how village financial management has been implemented. To find out how well a village's financial management is required to analyse financial performance using regional financial ratios. The purpose of this study was to determine the financial performance of both the Panji Village Government and the Pamaron Village Government in the 2018-2022 fiscal year based on the village financial dependency ratio, the PADes effectiveness ratio, the village spending efficiency ratio, the financial independence ratio, the activity ratio. The research method used is descriptive with a quantitative approach and a qualitative approach. The results showed that the financial performance of the Panji Village Government in the 2018-2022 fiscal year based on the financial dependency ratio was still quite high, based on the effectiveness ratio of village revenue classified as quite effective, based on the efficiency ratio of village expenditure classified as quite efficient, based on the ratio of financial independence classified as very less, based on the activity ratio for the operating expenditure ratio classified as quite good and for the capital expenditure ratio classified as quite good. While for the Pamaron Village Government in the 2018-2022 budget year based on the financial dependency ratio is still quite high, based on the effectiveness ratio of village original income it is quite effective, based on the efficiency ratio of village expenditure it is quite efficient, based on the ratio of financial independence it is very less, based on the activity ratio for the operating expenditure ratio it is good and for the capital expenditure ratio it is good.

Keywords: Financial Performance, Regional Financial Ratios, Panji Village Government and Pamaron Village Government.