

ABSTRAK

ANALISIS KINERJA KEUANGAN PEMERINTAH DAERAH MENGUNAKAN METODE *VALUE FOR MONEY*

(Studi kasus: Kabupaten Sanggau, Kalimantan Barat)

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Tujuan dari penelitian ini adalah untuk mengetahui: (1) tingkat ekonomis, efisiensi dan efektifitas kinerja keuangan Kabupaten Sanggau pada tahun anggaran 2003 sampai 2007; (2) kemampuan pendapatan daerah dalam penyelenggaraan pemerintahan daerah Kabupaten Sanggau.

Penelitian dilaksanakan di Kabupaten Sanggau pada bulan Januari 2008. Sample penelitian ini adalah data penerimaan dan pengeluaran pendapatan daerah yaitu Sub Dinas Pendapatan Daerah, Kantor Pajak dan Kantor Statistik. Data dikumpulkan dengan metode wawancara dan dokumentasi. Untuk mengetahui tingkat ekonomis, efisiensi dan efektivitas kinerja keuangan Kabupaten Sanggau digunakan metode *Value for Money*.

Hasil penelitian menunjukkan bahwa kinerja keuangan Kabupaten Sanggau (1) ekonomis rata-rata 91,84%; (2) efisien rata-rata 97,71%; (3) efektif rata-rata 98,80%; (4) tingkat kemandirian rendah sekali (instruktif) rata-rata 3,47%; (5) kemampuan dalam menghasilkan PAD sangat kecil, pajak rata-rata 0,68%, retribusi rata-rata 1,31%, BUMN rata-rata 2,23% dan pendapatan Lain-lain rata-rata 1,30%.

ABSTRACT

FINANCIAL ANALYSIS OF LOCAL GOVERNMENT BY APPLYING VALUE FOR MONEY METHOD

(A Case: Sanggau Regency, West Kalimantan Province)

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The purpose of this research is to perceive: (1) economical level, efficiency and effectiveness of finance of Sanggau Regency in 2003-2007; (2) the ability of local income in covering the activities of Government in Sanggau Regency.

The research was done in Sanggau Regency in January 2008. The samples of this research were the revenue and expense of local income of The Office of Local Income, Tax Office and Statistics Office. Data collected by interview method and documentation. To perceive economical level, efficiency and effectiveness of finance of Sanggau Regency, *Value for Money Method* was applied.

Observation result indicates that finance of Sanggau Regency (1) shows that economical average is 91,84%; (2) efficiency average is 97,71%; (3) effectiveness average is 98,80%; (4) independent work (instructive) average is 3,47%; (5) ability in Pure Local Income production is very small, tax average is 0,68%, redistribution average is 1,31%, State Capital Enterprise Board average is 2,23% and others income average is 1,31%