

ABSTRAK

ANALISIS RASIO KEUANGAN ANGGARAN PENDAPATAN DAN BELANJA DAERAH (APBD)

(Studi Kasus pada Pemerintah Kota Yogyakarta)
Tahun 2005-2007

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Penelitian ini bertujuan untuk: (1) mengetahui perkembangan keuangan Kota Yogyakarta ditinjau dari rasio kemandirian selama tahun 2005-2007. (2) mengetahui perkembangan keuangan Kota Yogyakarta ditinjau dari rasio efektivitas dan efisiensi selama tahun 2005-2007. (3) mengetahui perkembangan keuangan Kota Yogyakarta ditinjau dari rasio pertumbuhan selama tahun 2005-2007. (4) mengetahui perkembangan keuangan Kota Yogyakarta ditinjau dari *Debt Service Coverage Ratio* selama tahun 2005-2007.

Jenis penelitian yang digunakan adalah studi kasus pada Pemerintah Kota Yogyakarta. Teknik pengumpulan data yang digunakan adalah dokumentasi, wawancara, dan penelitian kepustakaan. Analisa data kuantitatif digunakan untuk menghitung besarnya rasio kemandirian, rasio efektivitas dan efisiensi, rasio pertumbuhan, serta *Debt Service Coverage Ratio*.

Hasil penelitian menunjukkan bahwa: (1) Rasio kemandirian Kota Yogyakarta yang diukur melalui PAD, hanya mencapai rata-rata sebesar 17,37% untuk setiap tahun dan mengalami penurunan tiap tahun sebesar 1,5%. Kondisi ini menunjukkan bahwa kemandirian Kota Yogyakarta masih jauh dari yang diharapkan. (2) Rasio efektivitas pemungutan PAD Kota Yogyakarta mencapai rata-rata sebesar 105,51% dengan peningkatan sebesar 1,89% tiap tahun. Kondisi ini menunjukkan bahwa pemungutan PAD sudah efektif. Sedangkan rasio efisiensi pemungutan PAD mencapai rata-rata sebesar 1,57% tiap tahun. Penurunan rasio efisiensi sebesar 0,08% menunjukkan bahwa pemungutan PAD semakin efisien tiap tahunnya. (3) Rasio pertumbuhan APBD pada tahun 2005 sampai dengan 2007 cenderung mengalami peningkatan, kecuali pada komponen total pendapatan mengalami penurunan sebesar 13,82% dan komponen belanja tidak tersangka yang mengalami penurunan sebesar 501,8%. (4) *Debt Service Coverage Ratio* (DSCR) pada tahun 2005 sampai dengan tahun 2007 menunjukkan bahwa Pemerintah Daerah dilihat dari kemampuan keuangannya layak untuk melakukan pinjaman. Yaitu pada tahun 2005 sebesar 23,69, tahun 2006 sebesar 145,27, dan tahun 2007 sebesar 22,83.

ABSTRACT

FINANCIAL RATIO ANALYSIS OF THE REGIONAL EXPENDITURE AND INCOME BUDGET

A Case Study at The Municipality Government of Yogyakarta

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This research was aimed: (1) to know the financial development of municipality of government Yogyakarta as seen from its autonomy ratio for the years of 2005-2007. (2) to know the financial development of municipality government of Yogyakarta from its effectiveness and efficiency ratio for the years of 2005-2007. (3) to know the financial development of Yogyakarta Regency from its growth ratio for the years of 2005-2007. (4) to know the financial development of municipality Yogyakarta as seen from its Debt Service Coverage Ratio for the years of 2005-2007.

The research was a case study at the municipality of Government Yogyakarta. This research was aimed: (1) to know the financial development of municipality of government Yogyakarta as seen from its autonomy ratio for the years of 2005-2007. (2) to know the financial development of municipality government of Yogyakarta from its effectiveness and efficiency ratio for the years of 2005-2007. (3) to know the financial development of Yogyakarta Regency from its growth ratio for the years of 2005-2007. (4) to know the financial development of municipality Yogyakarta as seen from its Debt Service Coverage Ratio for the years of 2005-2007.

The data collection techniques used in this research were documentation, interview, and literature research. The quantitative data analysis was used to appraise the autonomy ratio, the effectiveness and efficiency ratios, growth ratio and Debt Service Coverage Ratio.

The result of this research pointed that: (1) the average of autonomy ratio of Yogyakarta Regency shown by the regional original income for each year was only 17,37% with 1,5% annual decreasing. It means that the local autonomy of Yogyakarta municipality was still far from expectation. (2) The regional original income collection effectiveness ratio of Yogyakarta municipality for each year was 105,51% in average

with 1,89% annual increasing, which means that the regional original income (RRI) collection of Yogyakarta municipality was already effective. Meanwhile, the regional original income (RRI) collection efficiency ratio of Yogyakarta municipality of each year was 1,57% in average. The decreasing of regional original income collection efficiency was 0,08% every year, which means that the regional original income (RRI) collection was getting more efficient. (3) the growth ratio of expenditure and income budget for the years of 2005-2007 tended to increase except for the income total that was still decreasing up to 13,82% and unexpected expenditure that was still decreasing up to 501,8%. (4) the Debt Service Coverage Ratio of for the years of 2005-2007 showed that the local government as seen from the financial was feasible to make loan, those were 23,69 for 2005, 145,27 for 2006 and 22,83 for 2007.