

ABSTRAK

**ANALISIS KINERJA PEMERINTAH DAERAH BERDASARKAN RASIO
KEUANGAN ANGGARAN PENDAPATAN DAN BELANJA DAERAH
(APBD)**

Studi Kasus pada Pemerintah Kabupaten Tana Toraja

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Penelitian ini bertujuan untuk: (1) mengetahui kinerja pemerintah daerah Kabupaten Tana Toraja selama tahun 2009, 2010, dan 2011 ditinjau dari rasio Kemandirian Keuangan Daerah, (2) mengetahui kinerja pemerintah daerah Kabupaten Tana Toraja ditinjau dari rasio Efektivitas dan rasio Efisiensi selama tahun 2009, 2010, dan 2011, (3) mengetahui kinerja pemerintah daerah Kabupaten Tana Toraja ditinjau dari rasio pertumbuhan selama tahun 2009, 2010, dan 2011.

Jenis penelitian yang digunakan adalah studi kasus pada pemerintah daerah Kabupaten Tana Toraja. Teknik pengumpulan data yang digunakan adalah dokumentasi dan wawancara. Analisa data kuantitatif digunakan untuk menghitung besarnya rasio kemandirian, rasio efektivitas dan rasio efisiensi, serta rasio pertumbuhan.

Hasil penelitian menunjukkan bahwa: (1) Rasio Kemandirian Daerah Kabupaten Tana Toraja yang diukur melalui PAD, tahun 2009 didapatkan 5,04% berarti Pemerintah Kabupaten Tana Toraja mempunyai pola hubungan instruktif, tahun 2010 didapatkan 4,36% berarti mempunyai pola hubungan instruktif, dan tahun 2011 didapatkan 3,34% berarti mempunyai pola hubungan instruktif. (2) Rasio Efektivitas pemungutan PAD Kabupaten Tana Toraja tahun 2009 didapatkan 89,19% berarti pemungutan Pendapatan Asli Daerah kurang efektif, tahun 2010 didapatkan 77,39% berarti pemungutan Pendapatan Asli Daerah kurang efektif dan tahun 2011 didapatkan 71,99% berarti pemungutan Pendapatan Asli Daerah tidak efektif. Rasio Efisiensi pemungutan PAD tahun 2009 didapatkan 5,13% berarti biaya pemungutan Pendapatan Asli Daerah telah efisien, tahun 2010 didapatkan 5,12% berarti biaya pemungutan Pendapatan Asli Daerah telah efisien, dan tahun 2011 didapatkan 4,99% berarti biaya pemungutan Pendapatan Asli Daerah telah efisien. (3) Rasio Pertumbuhan APBD pada tahun 2009 sampai dengan tahun 2011 mengalami pertumbuhan positif akan tetapi peningkatannya semakin menurun.

ABSTRACT

**AN ANALYSIS ON LOCAL GOVERNMENT PERFORMANCE BASED
ON FINANCIAL RATIOS OF LOCAL REVENUE AND EXPENDITURE
BUDGET**

A Case Study at the Local Government of TanaToraja Regency

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This research was aimed to: (1) find out the local government performance of TanaToraja Regency during the years of 2009, 2010, and 2011 in terms of Local Finance Self-Sufficiency ratio, (2) find out the local government performance of TanaToraja Regency during the years of 2009, 2010, and 2011 in terms of effectiveness and efficiency ratios, (3) find out the local government performance of TanaToraja Regency during the years of 2009, 2010, and 2011 in terms of growth ratio.

It was a case study at the local government of TanaToraja Regency. The data were collected by doing documentation and interviews. Quantitative data analysis was used to measure the self-sufficiency, effectiveness, efficiency, and growth ratios.

The results of this research showed that: (1) In 2009, the Self-Sufficiency Ratio of TanaToraja Regency that was measured based on the local Revenue was 5.04% which indicated that the Government of TanaToraja Regency had an instructive relationship pattern. In 2010, the ratio was 4.36% which indicated that the Government of TanaToraja Regency had an instructive relationship pattern. In 2011, the ratio was 3.34% which indicated that the Government of TanaToraja Regency had an instructive relationship pattern. (2) In 2009, the Effectiveness Ratio of Local Revenue Collection of TanaToraja Regency was 89.19% which indicated that the Local Revenue Collection was not effective enough. In 2010, the ratio was 77.39% which indicated that the Local Revenue Collection was not effective enough. In 2011, the ratio was 71.99% which indicated that the Local Revenue Collection was not effective. In 2009, the Efficiency Ratio of the Local Revenue was 5.13% which indicated that the expenses of Local Revenue Collection were already efficient. In 2010, the ratio was 5.12% which indicated that the expenses of Local Revenue Collection were already efficient. In 2011, the ratio was 4.99% which indicated that the expenses of Local Revenue Collection were already efficient. (3) The Growth Ratio of the Local Revenue and Expenditure Budget during the years of 2009 until 2011 was positive, but the increase was declining.