

ABSTRAK

Analisis Kinerja Pendapatan dan Belanja Daerah Badan Perencanaan Penelitian dan Pengembangan Daerah Kabupaten Klaten

Penulisan ini bertujuan untuk menganalisis kinerja Anggaran Pendapatan dan Belanja Daerah (APBD) Badan Perencanaan Penelitian dan Pengembangan Kabupaten Klaten ditinjau dari rasio keuangan periode 2015-2017. Data yang digunakan dalam penulisan ini adalah data keuangan LRA Badan Perencanaan Penelitian dan Pengembangan Kabupaten Klaten tahun anggaran 2015-2017. Dengan menggunakan beberapa rasio keuangan yaitu rasio efektifitas PAD, rasio pertumbuhan PAD dan rasio keserasian belanja. Hasil penulisan menunjukkan bahwa: (1) berdasarkan rasio efektifitas PAD dikatakan baik, karena mampu merealisasikan pendapatan asli daerah sesuai dengan target yang ditetapkan. (2) berdasarkan rasio pertumbuhan PAD mengalami pertumbuhan yang cukup berhasil karena terdapat peningkatan pada tahun tertentu. (3) jika dilihat dari rasio keserasian tahun anggaran 2015-2017 dalam kondisi belum seimbang.

Kata kunci: Kinerja APBD, Rasio Efektifitas PAD, Rasio Pertumbuhan PAD dan Rasio Keserasian Belanja

ABSTRACT

Performance analysis of Regional Budget of Research and Development Planning Board in Klaten Regency

This paper aims to analyze the performance of Regional Budget of Research and Development Planning Board in Klaten Regency in terms of financial ratio 2015-2017 period. The data used in this writing is Statement of Budget Realization of Research and Development Planning Board in Klaten Regency for the 2015-2017 budget year by means of several financial ratios consisting of Local Own-Source Revenue (PAD) effectiveness ratio, Local Own-Source Revenue growth ratio and expenditure compatibility ratio. The result of the research showed that: (1) Based on the Local Own-Source Revenue (PAD) effectiveness ratio the performance is good, because it was able to realize the Local Own-Source Revenue in accordance with the targets set. (2) Based on Local Own-Source Revenue (PAD) growth ratio, it experienced growth that was successful enough, because there is an increase in a given year. (3) If seen from expenditure compatibility ratio the 2015-2017 budget year was in not yet balanced condition.

Keyword: Regional Budget performance, Local Own-Source Revenue effectiveness ratio, Local Own-Source Growth ratio, and Expenditure Compatibility ratio.