

Analisis Kinerja Anggaran Pendapatan dan Belanja Daerah (APBD) Kabupaten
Klaten Tahun 2013-2017

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Penulisan ini bertujuan untuk menganalisis kinerja Anggaran Pendapatan dan Belanja Daerah Kabupaten Klaten Tahun 2013-2017. Setelah melakukan analisis, hasil penulisan menunjukkan bahwa (1) Kinerja Keuangan Pendapatan Daerah Kabupaten Klaten secara umum dikatakan baik. Hal ini dibuktikan (a) Varians Pendapatan Daerah rata-rata diatas 100%, (b) Pertumbuhan Pendapatan Daerah rata-rata (positif) 11,37%, (c) Rasio Keuangan Pendapatan Daerah dilihat dari Derajat Desentralisasi menunjukkan rata-rata 9,7% (rendah), Rasio Ketergantungan Keuangan Daerah sebesar 83,46% (tinggi), Kontribusi BUMD untuk pendapatan daerah secara umum mencapai angka 0,36%. (2) Kinerja Keuangan Belanja Daerah Kabupaten Klaten secara umum dapat dikatakan baik. Hal ini dibuktikan, (a) Varians Belanja Daerah rata-rata dibawah 100%, (b) Pertumbuhan Belanja Daerah rata-rata 11,54%, (c) Keserasian Belanja Daerah untuk rata-rata belanja operasi sebesar 72,94% sedangkan untuk belanja modal sebesar 12,98%.

Kata kunci: Kinerja Keuangan, Anggaran Pendapatan, Anggaran Belanja, APBD

*Performance Analysis of the Regional Income and Expenditure Budget
of Klaten Regency in 2013-2017*

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This writing aims to analyze the performance of the Regional Revenue and Expenditure Budget of Klaten Regency 2013-2017. After carrying out the analysis, the results of the writing show that (1) the Financial Performance of the Regional Income of the District of Klaten was generally considered good. This was proved by (a) Regional Income Variance averaged above 100%, (b) Average Regional Income Growth (positive) was 11.37%, (c) Regional Income Financial Ratios seen from Degrees of Decentralization showed an average of 9, 7% (low), Regional Finance Dependency Ratio of 83.46% (high), BUMD contribution to regional income generally reached 0.36%. (2) Financial Performance of Regional Expenditures in Klaten Regency in general can be classified good. This was proved by, (a) Regional Expenditure Variance averaged below 100%, (b) Regional Expenditure Growth at the average of 11.54%, (c) Regional Expenditure Harmony for the average operating expenditure of 72.94% while for capital expenditure of 12.98%.

Keywords: Financial Performance, Budget Revenue, Budget, Regional Income and Expenditure