

ABSTRAK

Penelitian ini bertujuan untuk mengevaluasi kinerja keuangan Pemerintah Kabupaten Klaten pada tahun 2018-2022 ditinjau dari : (1) Rasio Derajat Desentralisasi Fiskal, (2) Rasio Ketergantungan Keuangan Daerah, (3) Rasio Kemandirian Keuangan Daerah, (4) Rasio Pertumbuhan PAD, (5) Rasio Efektivitas PAD, (6) *Debt Service Coverage Ratio* (DSCR), (7) Konsep *Value for Money*. Penelitian ini merupakan penelitian deskriptif kuantitatif. Pengumpulan data menggunakan metode dokumentasi dengan cara mengumpulkan data dari *website* PPID Kabupaten Klaten dan BPS Kabupaten Klaten. Hasil Penelitian menunjukkan bahwa Kinerja Keuangan Pemerintah Kabupaten Klaten apabila ditinjau dari perhitungan (1) Rasio Derajat Desentralisasi Fiskal tergolong kurang (2) Rasio Ketergantungan Keuangan Daerah tergolong sangat tinggi (3) Rasio Kemandirian Keuangan Daerah tergolong sangat rendah dengan pola hubungan instruktif. (4) Rasio Pertumbuhan PAD termasuk dalam kriteria tidak baik karena 2018 dan 2020 mengalami pertumbuhan negatif dan pada tahun 2019 dan 2021 mengalami pertumbuhan positif, namun tidak begitu signifikan (5) Rasio Efektivitas PAD tergolong sangat efektif (6) Kinerja keuangan tidak dapat ditinjau dari *Debt Service Coverage Ratio* (DSCR) (7) Konsep *Value for Money* dapat dikatakan ekonomis, efisien dan efektif.

Kata kunci: Kinerja Keuangan Daerah, Rasio Keuangan, Rasio Derajat Desentralisasi Fiskal, Rasio Ketergantungan Keuangan Daerah, Rasio Kemandirian Keuangan Daerah, Rasio Pertumbuhan PAD, Rasio Efektivitas PAD, *Debt Service Coverage Ratio*, *Value for Money*

ABSTRACT

This study aims to evaluate the financial performance of the Klaten Regency Government in 2018-2022 in terms of: (1) Fiscal Decentralization Degree Ratio, (2) Regional Financial Dependency Ratio, (3) Regional Financial Independence Ratio, (4) PAD Growth Ratio, (5) PAD Effectiveness Ratio, (6) Debt Service Coverage Ratio (DSCR), (7) Value for Money Concept. This research is quantitative descriptive research. Data collection uses the documentation method by collecting data from the Klaten Regency PPID website and Klaten Regency BPS. The results showed that the Financial Performance of the Klaten Regency Government when viewed from the calculation of (1) the Fiscal Decentralization Degree Ratio is classified as less (2) the Regional Financial Dependency Ratio is classified as very high (3) the Regional Financial Independence Ratio is classified as very low with an instructive relationship pattern. (4) The PAD Growth Ratio is included in the unfavorable criteria because 2018 and 2020 experienced negative growth and in 2019 and 2021 experienced positive growth, but not so significant (5) The PAD Effectiveness Ratio is classified as very effective (6) Financial performance cannot be reviewed from the Debt Service Coverage Ratio (DSCR) (7) The Value for Money concept can be said to be economical, efficient and effective.

Keywords: Regional Financial Performance, Financial Ratios, Fiscal Decentralization Degree Ratio, Regional Financial Dependency Ratio, Regional Financial Independence Ratio, PAD Growth Ratio, PAD Effectiveness Ratio, Debt Service Coverage Ratio, Value for Money