

ABSTRACT

This study is used to determine the financial performance of the Surabaya City Government then analyzed using the ratio of government financial statements. The subjects and objects used by researchers are the Surabaya City Government Financial Performance and Surabaya City Realization Report 2014-2018. Researchers used qualitative research and descriptive methods. This study uses the analysis of regional financial ratios namely, the ratio of effectiveness of PAD, the ratio of regional financial efficiency, the ratio of independence, the ratio of harmony and the ratio of the degree of fiscal decentralization. In general, the results of the effectiveness ratio can be said to be effective, the efficiency ratio of the results is inefficient, the independence ratio of the Surabaya City government shows an Instructive or very low relationship pattern, the harmony ratio of the Surabaya City government is more concerned with operating expenditure than capital expenditure, and the ratio of the degree of fiscal decentralization results is less.

Keywords: Financial Performance, PAD effectiveness ratio, efficiency ratio, independence ratio, equal ratio, degree of fiscal decentralization ratio.

ABSTRAK

Pengkajian disini digunakan agar mencari tau kinerja keuangan Pemerintah Kota Surabaya kemudian dianalisis menggunakan rasio laporan keuangan pemerintah. Subjek dan objek yang digunakan peneliti yaitu Kinerja Keuangan Pemerintah Kota Surabaya dan Laporan Realisasi APBD Kota Surabaya Tahun 2014-2018. Peneliti memakai jenis penelitian kualitatif dan metode deskriptif. Penelitian ini menggunakan analisis rasio keuangan daerah yaitu, rasio efektivitas PAD, rasio efisiensi keuangan daerah, rasio kemandirian, rasio keserasian dan rasio derajat desentralisasi fiskal. Secara umum hasil rasio efektivitas dapat dikatakan efektif, rasio efisiensi hasilnya tidak efisien, rasio kemandirian pemerintah Kota Surabaya menunjukkan pola hubungan Instruktif atau rendah sekali, rasio keserasian pemerintah Kota Surabaya lebih mementingkan belanja operasi dibandingkan belanja modal, dan rasio derajat desentralisasi fiskal hasilnya kurang.

Kata Kunci : Kinerja Keuangan, rasio efektivitas PAD, rasio efisiensi, rasio kemandirian, rasio keserasian, rasio derajat desentralisasi fiskal.