

INTISARI

Penelitian ini bertujuan untuk mengetahui dan menganalisis kemampuan pemerintah daerah dalam memenuhi kewajiban jangka pendeknya (solvabilitas jangka pendek), kemampuan pemerintah daerah dalam memenuhi kewajiban jangka panjangnya (solvabilitas jangka panjang), kemampuan pemerintah daerah dalam memenuhi kewajiban operasionalnya (solvabilitas anggaran), kemampuan pemerintah daerah untuk mengatasi kejadian tak terduga di masa depan (fleksibilitas keuangan), kemampuan pemerintah daerah untuk melaksanakan hak-hak keuangan secara efektif dan efisien (kemandirian keuangan), dan kewajiban untuk memberikan pelayanan kepada masyarakat (solvabilitas layanan), serta bertujuan untuk menganalisis kontribusi serta pengelolaan dana keistimewaan terhadap pembangunan dan kesejahteraan masyarakat di daerah DI Yogyakarta. Model pengukuran yang digunakan yakni model yang telah dikembangkan oleh Ritonga (2014), dan metode analisis yang dipakai ialah analisis deskriptif. Berdasarkan 6 dimensi pengukuran, dapat dijelaskan bahwa secara garis besar pemerintah daerah yang ada mampu memenuhi kewajiban keuangannya; memiliki kemampuan fleksibilitas keuangan; dan mampu menyediakan layanan pada standar dan kualitas yang dibutuhkan oleh masyarakat, serta pelaksanaan belanja dana keistimewaan selama periode 2013 – 2019 sudah efektif dan efisien. Namun, di sisi lain pemerintah daerah sangat tergantung dari sumber pendanaan yang berasal dari pemerintah pusat karena perolehan pendapatan asli daerah belum optimal.

Kata kunci: Kondisi Keuangan, Dana Keistimewaan, Solvabilitas Jangka Pendek, Solvabilitas Jangka Panjang, Solvabilitas Anggaran, Kemandirian Keuangan, Fleksibilitas Keuangan, Solvabilitas Layanan, Pemerintah Daerah

Abstract

This study aims to determine and analyze the ability of local governments to fulfill their short-term obligations (short-term solvency), the ability of local governments to fulfill their long-term obligations (long-term solvency), the ability of local governments to fulfill their operational obligations (budget solvency), the ability of local governments to anticipate unexpected events in the future (financial flexibility), the ability of local governments to implement financial rights effectively and efficiently (financial independence), and the obligation to provide public services (service solvency), and aims to analyze contributions and management privilege funds for the development and public welfare in the DI Yogyakarta. The measurement model used is a model that has been developed by Ritonga (2014), and the analytical method used is descriptive analysis. Based on the 6 dimensions of measurement, it can be explained that in general the existing local governments are able to meet their financial obligations; have the ability of financial flexibility; and able to provide public services with the required standard and quality, as well as the implementation of privileged fund spending during the period 2013 – 2019 has been effective and efficient. However, on the other hand, local governments are very dependent on funding sources from the central government because the acquisition of local revenue has not been optimal.

Keywords: Financial Condition, Privileges Fund, Short-Term Solvency, Long-Term Solvency, Budget Solvency, Financial Independence, Financial Flexibility, Service Solvency, Local Government