

## INTISARI

**Tujuan** – Penelitian ini bertujuan untuk menganalisis keterkaitan antara kondisi keuangan pemerintah daerah dan tingkat layanan infrastruktur pada pemerintah daerah di Indonesia.

**Metode penelitian** – Penelitian ini menggunakan pendekatan kualitatif deskriptif. Kondisi keuangan pemerintah daerah diukur dengan dua rasio, yaitu rasio belanja infrastruktur per kapita dan rasio total aset infrastruktur per kapita. Tingkat layanan infrastruktur diukur menggunakan capaian indikator-indikator yang terdapat dalam standar pelayanan minimal bidang pekerjaan umum dan penataan ruang. Data yang dianalisis ialah data sekunder dan data primer yang diperoleh melalui teknik dokumentasi dan wawancara mendalam. Dokumentasi dilakukan untuk menganalisis kondisi keuangan pemerintah daerah dan tingkat layanan infrastruktur yang diukur berdasarkan capaian indikator standar pelayanan minimal bidang pekerjaan umum dan penataan ruang pemerintah daerah. Wawancara dilakukan untuk mengkonfirmasi penyebab terdapat/tidak terdapatnya keterkaitan antara kondisi keuangan dengan tingkat layanan infrastruktur, bagaimana hubungan antara kondisi keuangan dan tingkat layanan infrastruktur, tolak ukur dalam pembangunan infrastruktur, dan faktor yang memengaruhi tingkat layanan infrastruktur diluar kondisi keuangan.

**Hasil penelitian** – Temuan yang dihasilkan dalam penelitian ini adalah tidak terdapat keterkaitan antara kondisi keuangan pemerintah daerah dengan tingkat layanan infrastruktur. Berdasarkan perbandingan antara kondisi keuangan dan tingkat layanan infrastruktur, hanya 40% pemerintah daerah yang antara kondisi keuangan dan tingkat layanan infrastrukturnya yang terkait. Hasil analisis data wawancara menunjukkan bahwa belanja infrastruktur, aset infrastruktur, dan jumlah penduduk memang memengaruhi tingkat layanan infrastruktur. Namun, ada faktor lain diluar kondisi keuangan yang menyebabkan tingkat layanan infrastruktur menjadi tinggi dan rendah antara lain, ialah faktor geografis, masyarakat yang mandiri, dan juga umur layanan infrastruktur yang menyebabkan tingkat layanan infrastrukturnya tetap tinggi walaupun kondisi keuangannya sangat buruk, dan juga adanya faktor alam seperti musim dan bencana, dan juga faktor konstruksi dalam pengerjaan dimana aset infrastruktur belum dapat digunakan untuk melayani masyarakat yang menyebabkan tingkat layanan infrastruktur menjadi rendah

**Kata Kunci:** Kondisi keuangan, pemerintah daerah, tingkat layanan infrastruktur, standar pelayanan minimal (SPM) bidang pekerjaan umum dan penataan ruang, rasio aset tetap infrastruktur per kapita, rasio belanja infrastruktur per kapita.

## **ABSTRACT**

**Research Objective** - This study aimed to analyze the relationship between the financial conditions of local governments and the level of infrastructure services in local governments in Indonesia.

**Research method** - This study used a descriptive qualitative approach. The financial condition of the local government was measured by two ratios, they were the infrastructure spending per capita ratio and the ratio of total infrastructure assets per capita. The level of infrastructure services was measured by using the indicators achievements in minimum service standards in the field of public works and spatial planning. The data were analyzed using secondary data and primary data obtained through documentation techniques and in-depth interviews. The documentation was carried out to analyze the financial condition of the local government and the level of infrastructure services measured based on the achievement of minimum service standard indicators in the field of public works and regional government spatial planning. The interviews were conducted to confirm the cause of the presence/absence of correlation between financial conditions and the level of infrastructure services, how the relationship between financial conditions and levels of infrastructure services, the benchmarks in infrastructure development, as well as the factors affecting the level of infrastructure services beyond financial conditions.

**Research Results** - The results found that there is no relationship between the financial conditions of local governments and the level of infrastructure services. Based on the comparison between financial conditions and the level of infrastructure services, only 40% of local governments which financial conditions and the level of infrastructure services were correlated each other. The results of interview data analysis showed that infrastructure spending, infrastructure assets, and the number population indeed affected the level of infrastructure services. However, there are other factors beyond the financial conditions that cause the level of infrastructure services to be high and low, among others are geographical factors, independent communities, and also the age of infrastructure services which causes the level of infrastructure services to remain high even though the financial conditions are very poor, nature factors such as seasons and disasters, and also construction factors during the process where infrastructure assets cannot be used to serve the community which causes the level of infrastructure services to be low

**Keywords:** Financial conditions, local government, infrastructure service level, minimum service standards (MSS) in the field of public works and spatial planning, infrastructure per capita fixed asset ratio, per capita infrastructure expenditure ratio.