

ANALISIS KONDISI KEUANGAN PEMERINTAH DAERAH SE-SUMATERA TAHUN 2011–2015

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INTISARI

Penelitian ini bertujuan untuk menganalisis kondisi keuangan pemerintah daerah se- Sumatera tahun 2011-2015 sesuai dengan tipe pemerintahannya, yakni pemerintah provinsi, pemerintah kota, dan pemerintah kabupaten. Kondisi keuangan pemerintah daerah ini diukur dengan mengaplikasikan konsep enam dimensi yang dikembangkan oleh Ritonga (2014). Keenam dimensi tersebut terdiri atas solvabilitas jangka pendek, solvabilitas jangka panjang, solvabilitas anggaran, fleksibilitas keuangan, solvabilitas pelayanan, dan kemandirian keuangan. Pada tahun 2015, analisis dikembangkan dengan mengaplikasikan dimensi solvabilitas operasional. Penelitian ini menggunakan pendekatan kualitatif deskriptif dan data yang dianalisis merupakan data sekunder yang diperoleh melalui teknik dokumentasi.

Temuan yang dihasilkan dalam penelitian ini menunjukkan bahwa terdapat perbedaan kondisi keuangan pada masing-masing tipe pemerintahannya berdasarkan model enam dimensi Ritonga (2014). Setelah melalui proses analisis didapatkan bahwa pemerintah daerah yang meskipun laporan keuangannya memperoleh opini wajar dari Badan Pemeriksa Keuangan Republik Indonesia, namun kondisi keuangan pemerintah daerahnya masih termasuk dalam kategori kurang baik.

Kata Kunci: Kondisi Keuangan, Pemerintah Daerah, Solvabilitas Jangka Pendek, Solvabilitas Jangka Panjang, Solvabilitas Jangka Panjang, Solvabilitas Anggaran, Kemandirian Keuangan, Fleksibilitas Keuangan, Solvabilitas Pelayanan, Solvabilitas Operasional.



AN ANALYSIS OF LOCAL GOVERNMENT FINANCIAL CONDITION OF SUMATERA IN 2011 – 2015

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ABSTRACT

The Study of local government financial condition has taken on a greater meaning for its stakeholders as it becomes more important to respond to the current fiscal crisis. Unfortunately, there is a little overlap between auditor's opinion about local government financial statement and its financial condition. The purpose of this research was to analyze the financial condition of local government in Sumatera in 2011-2015 based on three types of local government, namely provincial, regency, and municipal. The theory used to analyze was Ritonga's six dimensions theory (2014) which are short-term solvency, long-term solvency, budgetary solvency, financial independence, financial flexibility, and service-level solvency. In 2015, there was an additional dimension which was operational solvency. This research used a descriptive qualitative approach and secondary data from documentary technique.

The findings of this research showed that there are differences among the financial conditions of each government based on Ritonga's six dimensions (2014). The findings also showed that there are local government whose unqualified according to BPK's opinion and still have low financial condition.

Keywords: Financial Condition, Local Government, Short-Term Solvency, Long-Term Solvency, Budgetary Solvency, Operational Solvency, Financial Flexibility, Service Level Solvency, Financial Independence.