

**KINERJA KEUANGAN DAERAH PEMEKARAN DITINJAU DARI
RASIO DAN INDEKS KEUANGAN (STUDI PADA PEMERINTAH
KABUPATEN DAN KOTA PROVINSI MALUKU)**

INTISARI

Penelitian ini berajak dari kondisi asimetris antara tingginya kegagalan pelaksanaan Daerah otonomi baru, terjadi proses pemekaran yang tidak wajar dan tingginya kemauan daerah dalam melakukan pemekaran. Penelitian bertujuan untuk memperoleh bukti empiris perihal kinerja keuangan kabupaten dan Kota pemekaran provinsi Maluku, membantu mengurangi tingginya kegagalan daerah-daerah otonomi baru provinsi Maluku dan umumnya di Indonesia, dengan cara meminimalisir penyebab penurunan kinerja keuangan daerah. Pengukuran kinerja keuangan kabupaten/kota pemekaran di provinsi Maluku menggunakan sepuluh indikator kinerja keuangan yaitu rasio derajat desentralisasi fiskal, rasio kemampuan keuangan, rasio kemandirian keuangan, rasio efektifitas PAD, derajat kontribusi BUMD, rasio aktifitas (belanja rutin dan belanja investasi), rasio efektifitas dan efisiensi belanja, dan Indeks kemampuan keuangan. Penelitian ini menggunakan Metode kualitatif dengan dua teknik pengumpulan data, serta dua analisis data. Pertama, mengumpulkan data sekunder buku I LHP BPK pada LKPD kabupaten/kota pemekaran provinsi Maluku tahun anggaran 2010-2013. Analisis data yang digunakan yaitu analisis deskriptif. Kedua, teknik pengumpulan data melalui wawancara. Wawancara difokuskan pada empat daerah kabupaten/kota daerah pemekaran, masing-masing daerah dipilih dua SKPD yang bertindak selaku pengelola PAD sekaligus pengguna anggaran.

Berdasarkan hasil penelitian disimpulkan bahwa Kinerja keuangan Kabupaten dan Kota pemekaran provinsi Maluku tahun 2010-2013 ditinjau dari rasio dan indeks keuangan yaitu sangat rendah dengan Pola hubungan instruktif. *Trend* kinerja keuangan Kabupaten dan Kota pemekaran provinsi Maluku tahun 2010-2013 disimpulkan bervariasi namun lebih kearah stagnan dan menurun. Penyebab penurunan kinerja keuangan Kabupaten dan Kota pemekaran di provinsi Maluku tahun 2010-2013, diantaranya yaitu ketidakjelasan potensi rill daerah, dan Kurangnya transparansi dan akuntabilitas.

Kata Kunci: *Kondisi Asimetris, Kinerja Keuangan, Daerah pemekaran, Rasio keuangan, Indeks Keuangan.*

**THE FINANCIAL PERFORMANCE OF NEW LOCAL GOVERNMENT
REVIEWED THE FINANCIAL RASIO AND THE FINANCIAL INDEX
(STUDIES IN DISTRICT AND CITY PROVINCE OF MALUKU)**

ABSTRACT

This study comes from asymmetrical condition between the high failure of the implementation of the new autonomous region, since there is unnatural process and high willingness in doing regional expansion. The research aims to obtain empirical evidence concerning the financial performance of the district and the regional expansion of Maluku Province, to help reducing the high failure of the regional expansion of Maluku Province and other district generally in Indonesia, by minimizing the decline causes of the local financial performance. The measurement of financial performance of the district/ the regional expansion of Maluku Province use ten indicators of financial performance, such as the ratio of fiscal decentralization degree, the ratio of financial capacity, the ratio of financial independence, the ratio of PAD effectiveness, the degree of BUMD contribution, the activity ratio (routine expenditure and investment expenditure), the ratio of effectiveness and the efficiency of expenditure, and financial capability index. This study uses a qualitative method and two data collection techniques, as well as two data analysis. The first is by collecting book secondary data I LHP BPK on LKPD district/ the regional expansion of Maluku Province in 2010-2013. The data analysis that will be used is descriptive analysis. The second data collection technique is by doing interview. The interview is focused on four districts/ the regional expansion of Maluku Province, each region selected two SKPD which acts as the PAD manager and financial user.

Based on the results of the study, it is concluded that the financial performance of the district and the regional expansion of Maluku Province in 2010-2013 in terms of ratio and financial index is very low with an instructive relationship patterns. The financial performance trend in the district and the regional expansion of Maluku Province in 2010-2013 has various conclusions, but it tends to be stagnant and keep declining. The causes of decline in the financial performance of the division in the district and the regional expansion of Maluku Province in 2010-2013, are the vagueness of the real potential of the region, and the lack of transparency and accountability.

Keywords: Asymmetrical Condition, Financial Performance, Regional Expansion, Financial Ratios, Financial Index