

ABSTRAK

Penelitian ini bertujuan untuk menganalisis Kinerja Keuangan Pemerintah Desa Serasah Kecamatan Pemayung Kabupaten Batanghari Periode 2018-2020. Penelitian ini bertujuan untuk mengetahui kinerja Pemerintah Desa Serasah dengan menggunakan Rasio Derajat Desentralisasi, Rasio Kemandirian Keuangan Daerah, Rasio Ketergantungan Keuangan Daerah, Rasio Efektivitas Pendapatan Asli Daerah, Rasio Efisiensi Belanja dan Rasio Pertumbuhan Pendapatan. Penelitian ini merupakan penelitian deskriptif kuantitatif. Dengan menggunakan data sekunder berupa Laporan Realisasi Anggaran Pendapatan dan Belanja Desa (APBDes) Desa Serasah Kecamatan Pemayung Kabupaten Batanghari periode 2018-2020. Hasil penelitian menunjukkan bahwa Kinerja Keuangan Pemerintah Desa Serasah berdasarkan Rasio Derajat Desentralisasi dikategorikan sangat kurang, Rasio Kemandirian Keuangan Daerah dikategorikan rendah sekali dan termasuk pola hubungan instruktif, Rasio Ketergantungan Keuangan Daerah dikategorikan sangat tinggi, Rasio Efektivitas Pendapatan Asli Daerah dikategorikan tidak efektif, Rasio Efisiensi Belanja dikategorikan tidak efisien dan Rasio Pertumbuhan menunjukkan trend negative.

Kata kunci : Kinerja Keuangan Pemerintah Desa, Derajat Desentralisasi, Kemandirian, Ketergantungan, Efektivitas PAD, Efisiensi, Pertumbuhan Pendapatan.

ABSTRACT

This study aims to analyze the Financial Performance of the Serasah Village Government, Pemayung District, Batanghari Regency for the 2018-2020 period. This study aims to determine the performance of the Serasah Village Government using the Decentralization Degree Ratio, Regional Financial Independence Ratio, Regional Financial Dependence Ratio, Effectiveness Ratio of Regional Original Income, Expenditure Efficiency Ratio and Income Growth Ratio. This research is quantitative descriptive. By using secondary data in the form of the Village Budget Realization Report (APBDes) Serasah Village, Pemayung District, Batanghari Regency for the 2018-2020 period. The results showed that the Financial Performance of the Serasah Village Government based on the Degree Ratio of Decentralization was categorized as very poor, the Regional Financial Independence Ratio was categorized as very low and included an instructive relationship pattern, the Regional Financial Dependence Ratio was categorized as very high, the Effectiveness Ratio of Regional Original Income was categorized as ineffective, the Expenditure Efficiency Ratio categorized as inefficient and the Growth Ratio shows a negative trend.

Keywords : Village Government Financial Performance, Degree of Decentralization, Independence, Dependence, PAD Effectiveness, Efficiency, Income Growth