

ABSTRAK

Penelitian ini bertujuan untuk menganalisis Kinerja Keuangan Pemerintah Kota Jambi Dengan Menggunakan Analisis Varians Tahun Anggaran 2020-2022. Penelitian ini merupakan penelitian Deskriptif Kualitatif. Dengan menggunakan data sekunder berupa Laporan Realisasi Anggaran Pendapatan dan Belanja Kota Jambi Tahun Anggaran 2020-2022. Hasil peneliti ini menunjukkan bahwa Kinerja Keuangan Pemerintah Kota Jambi Tahun Anggaran 2020-2022 berdasarkan Analisis Varians Pendapatan dikategorikan Kurang Baik, Pertumbuhan Pendapatan dikategorikan Positif, Derajat Desentralisasi dikategorikan Cukup, Rasio Ketergantungan Keuangan Daerah dikategorikan Sangat Tinggi, Rasio Kemandirian Keuangan Daerah dikategorikan Rendah, Rasio Efektivitas PAD dikategorikan Cukup Efektif, Analisis Varians Belanja dikategorikan Baik, Analisis Belanja Operasi dikategorikan Cukup Baik, Analisis Belanja Modal dikategorikan Cukup Baik, Rasio Efisiensi Belanja Daerah dikategorikan Efisien.

Kata Kunci : Kinerja Keuangan Pemerintah, Analisis Varians, Pertumbuhan Pendapatan, Rasio Keuangan, Rasio Keserasian Belanja, Rasio Efisiensi Belanja.

ABSTRACT

This research aims to analyze the Financial Performance of the Jambi City Government Using Variance Analysis for the 2020-2022 Fiscal Year. This research is a qualitative descriptive study. By using secondary data in the form of the Jambi City Revenue and Expenditure Budget Realization Report for the 2020-2022 Fiscal Year. The results of this research show that the Financial Performance of the Jambi City Government for the 2020-2022 Fiscal Year based on Income Variance Analysis is categorized as Poor, Income Growth is categorized as positive, the Degree of Decentralization is categorized as Sufficient, the Regional Financial Dependency Ratio is categorized as Very High, the Regional Financial Independence Ratio is categorized as Low, the Effectiveness ratio PAD is categorized as quite effective, Expenditure Variance Analysis is categorized as Good, Operational Expenditure Analysis is categorized as Fairly Good, Capital Expenditure Analysis is categorized as Fairly Good, Regional Expenditure Efficiency Ratio is categorized as Efficient

Keywords : *Government Financial Performance, Variance Analysis, Income Growth, Financial Ratios, Expenditure Harmony Ratio, Expenditure Efficiency Ratio.*