

ABSTRAK

Penelitian ini bertujuan untuk menganalisis kinerja keuangan Pemerintah Kota Sibolga tahun 2020–2024 berdasarkan perkembangan Pendapatan Asli Daerah (PAD), Dana Perimbangan, serta rasio efektivitas PAD, rasio kemandirian keuangan, dan rasio derajat desentralisasi fiskal. Penelitian ini menggunakan metode deskriptif kuantitatif dengan data sekunder dari Laporan Realisasi Anggaran (LRA). Hasil penelitian menunjukkan bahwa PAD mengalami fluktuasi, sedangkan Dana Perimbangan masih mendominasi struktur pendapatan daerah. Rata-rata efektivitas PAD sebesar 63%, mengindikasikan capaian yang belum optimal. Rasio kemandirian keuangan rata-rata 16%, dan derajat desentralisasi fiskal sebesar 13%, mencerminkan ketergantungan yang tinggi terhadap pemerintah pusat. Oleh karena itu, kinerja keuangan daerah perlu ditingkatkan untuk mewujudkan kemandirian fiskal secara berkelanjutan.

Kata Kunci: Kinerja Keuangan Daerah, PAD, Dana Perimbangan, Efektivitas, Kemandirian, Desentralisasi Fiskal

Abstract

This study aims to analyze the financial performance of the Regional Government of Sibolga City from 2020 to 2024, focusing on the development of Local Own-Source Revenue (PAD), Balancing Funds, and financial performance indicators such as PAD effectiveness ratio, financial independence ratio, and fiscal decentralization degree. The method used is descriptive quantitative with secondary data obtained from the Regional Budget Realization Reports (LRA). The results show that PAD fluctuated over the years, while Balancing Funds continued to dominate the region's revenue structure. The average PAD effectiveness ratio was 63%, indicating suboptimal revenue target achievement. The average financial independence ratio was 16%, and the fiscal decentralization degree was 13%, reflecting a high dependence on central government transfers. Thus, the financial performance of Sibolga City needs to be improved to achieve sustainable fiscal independence.

Keywords: Regional Financial Performance, Local Own-Source Revenue, Balancing Funds, Effectiveness, Financial Independence, Fiscal Decentralization