

ABSTRAK

**ANALISIS KINERJA KEUANGAN PEMERINTAH DAERAH KABUPATEN
MANGGARAI SEBELUM DAN
SAAT PANDEMI COVID-19**

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Perubahan dan pemicu respon luar biasa pada semua aspek kehidupan yang disebabkan oleh Pandemi Covid-19, terutama berdampak pada aspek perekonomian secara global. Penelitian ini bertujuan untuk membandingkan dan menganalisis Laporan Keuangan Pemerintah Daerah (LKPD) Kabupaten Manggarai guna mengetahui kinerja keuangan daerah pada Kabupaten Manggarai sebelum Covid-19 dengan data tahun 2016-2018 dan saat Covid-19 dengan data tahun 2019-2021 ditinjau menggunakan rumus rasio pertumbuhan, rasio kemandirian daerah, rasio efektivitas pendapatan, rasio efisiensi pendapatan dan rasio keserasian belanja.

Penelitian ini menggunakan pendekatan kualitatif dengan pengumpulan data primer berupa wawancara dan data sekunder berupa Laporan Realisasi Anggaran (LRA) Kabupaten Manggarai tahun 2016-2021. Data yang diperoleh kemudian dianalisis dengan menggunakan teknik analisis data berupa reduksi data, penyajian data, dan pembahasan.

Hasil penelitian menunjukkan rasio pertumbuhan Kabupaten Manggarai mengalami penurunan saat pandemi Covid-19, tingkat kemandirian Kabupaten Manggarai termasuk rendah dengan pola instruktif sebelum pandemi Covid-19 maupun saat pandemi Covid-19, tingkat efektivitas pendapatan menunjukkan hasil cukup efektif, tingkat efisiensi pendapatan menunjukkan hasil tidak efisien, dan tingkat keserasian belanja pemerintah daerah Kabupaten Manggarai sebelum Covid-19 maupun saat Covid-19 pengalokasiannya lebih didominasi oleh belanja operasi dibandingkan dengan belanja modal dan belanja tak terduga.

Kata kunci: kinerja, keuangan, pertumbuhan, kemandirian, keserasian, pandemi

ABSTRACT

ANALYSIS OF THE FINANCIAL PERFORMANCE OF THE REGIONAL GOVERNMENT OF MANGGARAI REGENCY BEFORE AND DURING THE PANDEMIC OF COVID-19

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Changes and triggers for extraordinary responses to all aspects of life caused by the Covid-19 Pandemic, especially impacting aspects of the global economy. This study aims to compare and analyze the Regional Government Financial Statements (LKPD) of Manggarai Regency in order to find out the regional financial performance in Manggarai Regency before Covid-19 with data for 2016-2018 and during Covid-19 with data for 2019-2021 reviewed using the growth ratio formula , regional independence ratio, revenue effectiveness ratio, income efficiency ratio and expenditure compatibility ratio.

This study used a qualitative approach by collecting primary data in the form of interviews and secondary data in the form of the Manggarai District Budget Realization Report (LRA) for 2016-2021. The data obtained were then analyzed using data analysis techniques in the form of data reduction, data presentation, and discussion.

The results show that the growth ratio of Manggarai Regency has decreased during the Covid-19 pandemic, the level of independence of Manggarai Regency is low with instructive patterns before the Covid-19 pandemic and during the Covid-19 pandemic, the level of effectiveness of income shows quite effective results, the level of income efficiency shows results not efficiency, and the level of harmony in local government spending in Manggarai Regency before Covid 19 and during Covid-19, the allocation was more dominated by operating expenditures compared to capital expenditures and unforeseen expenditures.

Keywords: performance, finance, growth, independence, harmony, pandemic