ABSTRACT

Cindy Larasati, D03421002, *Analysis of the Financial Performance of Gorontalo City Government in Managing Regional Revenue and Expenditure Budgets from 2019 to 2023. Thesis: Bachelor's Program in Accounting, Faculty of Social Sciences, Universitas Muhammadiyah Gorontalo. Supervised by Dr. Yuwin Ali, SE., M.A. as Supervisor I and Mentari Ariesta Iyonu, SE., M.A. as Supervisor II*

This study aimed to describe the financial performance of the Gorontalo City Government from 2019 to 2023 based on: 1) Regional Independence Ratio, 2) Degree of Decentralization Ratio, 3) Regional Dependency Ratio, 4) Effectiveness Ratio of Local Revenue (PAD), 5) Financial Efficiency Ratio, 6) Activity Ratio, and 7) Growth Ratio of PAD. The study employed a mixed-method approach with a sequential explanatory model. Based on the research findings, the financial performance still indicated an average performance that was not very good due to low PAD, resulting in a low level of financial independence. However, the effectiveness of PAD realization according to the planned targets was considered quite effective, though not fully optimal. Factors influencing the low financial performance included: 1) Suboptimal financial management, 2) Low PAD levels, and 3) A small proportion of capital expenditure. Efforts by the government to improve the financial performance of Gorontalo City included optimizing PAD and enhancing oversight of revenue collection.

Keywords: *Financial Performance; Regional Financial Independence Ratio; Degree of Decentralization Ratio; Regional Financial Dependency Ratio; Effectiveness Ratio of PAD; Financial Efficiency Ratio; Activity Ratio; Growth Ratio of PAD*

ABSTRAK

Penelitian ini bertujuan mendeskripsikan kinerja keuangan Pemerintah Kota Gorontalo tahun 2019-2023 jika dilihat dari: 1) Rasio Kemandirian daerah, 2) Rasio derajat desentralisasi, 3) Rasio Ketergantungan daerah, 4) Rasio efektivitas PAD, 5) Rasio efisiensi keuangan, 6) Rasio aktivitas, dan 7) Rasio pertumbuhan PAD. Metode yang digunakan adalah *mix method* dengan model *sequential explanatory*. Berdasarkan hasil penelitian, dapat digambarkan bahwa kinerja keuangan Kota Gorontalo masih menunjukkan rata-rata kinerja keuangan yang masih belum begitu baik karena PAD yang rendah sehingga tingkat kemandirian keuangan daerah rendah. Namun, untuk efektivitas realisasi PAD sesuai dengan yang direncanakan sudah cukup efektif tapi belum sepenuhnya optimal. Faktor yang mempengaruhi kinerja keuangan Kota Gorontalo masih rendah yaitu karena 1) Pengelolaan keuangan yang belum optimal, 2) Tingkat PAD yang masih rendah, dan 3) Proporsi belanja modal kecil. Upaya pemerintah untuk memperbaiki kinerja keuangan Kota Gorontalo meliputi optimalisasi PAD dan peningkatan pengawasan penerimaan pendapatan.

Kata Kunci: kinerja keuangan, rasio kemandirian keuangan daerah, rasio derajat desentralisasi,rasio ketergantungan keuangan daerah, rasio efektivitas PAD, rasio efisiensi keuangan daerah, rasio aktivitas, rasio pertumbuhan PAD