

ABSTRAK

Analisis Kinerja Anggaran Belanja Dinas Perindustrian dan Perdagangan Kabupaten Sleman Tahun Anggaran 2014-2016

Laporan tugas akhir ini bermanfaat untuk mengetahui dan menganalisis kinerja anggaran belanja Dinas Perindustrian dan Perdagangan Kabupaten Sleman tahun anggaran 2014-2016 menggunakan analisis varians belanja, analisis pertumbuhan belanja, analisis keserasian belanja, dan analisis efisiensi belanja. Berdasarkan hasil analisis varian belanja, kinerja belanja Dinas Perindustrian dan Perdagangan Kabupaten Sleman dapat dikatakan baik, hal ini ditunjukkan dengan hasil negative antara realisasi belanja dengan total belanjanya. Berdasarkan analisis pertumbuhan belanja tahun 2014-2016 pertumbuhan belanja dapat dikatakan baik, karena pemerintah terus melakukan perbaikan anggaran. analisis keserasian belanja menunjukkan bahwa realisasi belanja lebih besar dibelanjakan untuk belanja operasi dengan rata-rata persentasenya sebesar 95.04% dan belanja modal hanya rata-rata sebesar 4,96% dari total belanja yang artinya kinerja belanja kurang baik, karena dapat dilihat pemerintah masih memberikan porsi yang besar untuk belanja operasi dibanding belanja modal. Analisis efisiensi menunjukkan kinerja belanja Dinas Perindustrian dan Perdagangan Kabupaten Sleman telah melakukan efisiensi anggaran yang cukup baik karena tidak terdapat rasio efisiensi yang melebihi 100%.

Kata kunci : Kinerja, Anggaran, Realisasi Belanja

ABSTRACT

Performance Analysis of Expenditure Budget of Office of Industry and Trade Fiscal Year 2014-2016 in Sleman Regency

This paper is useful to know and analyze the budget performance of Industry and Trade in Sleman Regency in 2014-2016 budget year using analysis of expenditure variance, growth expenditure analysis, expenditure synergy analysis, and expenditure efficiency analysis. Based on the analysis of expenditure performance variance of expenditure of Industry and Trade Office of Sleman Regency, it can be said good indicated by negative result between realization of expenditure with total expenditure. Based on the analysis of spending growth in 2014-2016 growth, the growth can be said good because the government continues to make budget improvements. The expenditure synergy analysis shows that the realization of larger expenditure is spent on operating expenditure with the average percentage of 95.04% and capital expenditure is only average 4.96% of total expenditure which means the performance of less good spending, because the government still gives the portion which is big for operating expenditure compared to capital expenditure. The efficiency analysis shows that the expenditure performance of the Sleman Industrial and Trade Service Office has done a good enough budget efficiency because there is no efficiency ratio that exceeds 100%.

Keywords: Performance, Budget, Actual Expenditure