

Analisis kinerja Pendapatan dan Belanja Daerah dinas Lingkungan Hidup dan Kehutanan Daerah Istimewa Yogyakarta

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Penelitian ini bertujuan untuk mengetahui kinerja anggaran pendapatan dan belanja daerah pada Dinas Lingkungan Hidup dan Kehutanan Daerah Istimewa Yogyakarta. Penggunaan data dalam menganalisis laporan realisasi anggaran adalah data pada periode tahun 2017-2018. Metode yang digunakan adalah metode statistik deskriptif. Penelitian ini menggunakan alat analisis (1) Analisis kinerja pendapatan daerah yang terdiri dari efektifitas Pendapatan dan Pertumbuhan pendapatan (2) Analisis kinerja belanja daerah terdiri dari Analisis Varians Belanja Daerah, Analisis Pertumbuhan Belanja Daerah, Analisis Keserasian Belanja Daerah dan Analisis Efisiensi Belanja Daerah. Hasil analisis menunjukkan bahwa kinerja Anggaran Pendapatan dan Belanja Daerah Dinas Lingkungan Hidup dan Kehutanan dilihat dari analisis kinerja pendapatan menunjukkan hasil kinerja yang baik hal ini ditunjukkan dengan (1) Rasio Efektifitas PAD masuk dalam kategori sangat efektif dan (2) pertumbuhan PAD masuk dalam kategori pertumbuhan positif. Sedangkan dilihat dari Analisis Kinerja Belanja Daerah (1) Analisis Varians Belanja Daerah dikatakan baik karena realisasi tidak melebihi yang dianggarkan. (2) Analisis Pertumbuhan Belanja dikatakan negatif karena mengalami penurunan (3) Rasio Keserasian Belanja Operasi dinilai sangat serasi sedangkan Belanja Modal dinilai tidak serasi, dimana Dinas Lingkungan Hidup dan Kehutanan lebih memprioritaskan anggaran belanjannya untuk belanja operasi dibandingkan dengan belanja modal. (4) Analisis Efisiensi Belanja dinilai efisien.

Kata Kunci: Kinerja APBD, Kinerja Pendapatan daerah dan Kinerja Belanja Daerah

The Analysis of Revenue Performance and Regional Expenditure at Yogyakarta Environment and Forestry Department.

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This study aims to determine the performance of local revenue and expenditure budget at Yogyakarta Environment and Forestry Department. The data used in this study were budget realization reports in the fiscal year 2017-2018. This research was a descriptive statistic using: (1) analysis performance of the local revenue consisting of effectiveness revenue analysis and revenue growth, (2) analysis of regional expenditure performance includes: variance analysis of regional expenditure, analysis of regional expenditure activity, and analysis of regional expenditure efficiency. The results of the analysis showed that the performance of regional budget revenues expenditure of Environment and Forestry Department considered as good performance. It was shown by (1) the ratio of the effectiveness of PAD included in the category of sufficient and (2) PAD growth included in the category of positive growth. Meanwhile, the performance analysis of the regional expenditure showed: (1) variance expenditure analysis was considered good because the realization did not exceed what budgeted. (2) analysis of growth in expenditure was negative because it has decreased. (3) the ratio of expenditure was rated well while capital expenditure is considered less fit because Environment and Forestry Department prioritized its budget for operational expenditure than capital expenditure. (4) efficiency analysis of expenditure was rated efficient.

Keywords: performance budgets, local revenue performance, expenditure performance