

**ANALISIS SIKLUS PENYUSUNAN ANGGARAN BERBASIS KINERJA
DAN KINERJA APARATUR PEMERINTAH DAERAH
(Studi Kasus Dinas Lingkungan Hidup dan Kehutanan Daerah DIY)**

Oleh:
NOVITASARI
5150111396

Penelitian ini bertujuan untuk menganalisis siklus penyusunan anggaran berbasis kinerja dan aspek pengukuran kinerja aparatur pemerintah daerah di Dinas Lingkungan Hidup dan Kehutanan Daerah Istimewa Yogyakarta. Indikator siklus penyusunan anggaran berbasis kinerja yaitu persiapan, ratifikasi, implementasi, pelaporan dan evaluasi. Sedangkan indikator kinerja aparatur pemerintah daerah yaitu efisiensi, efektivitas, pertumbuhan pegawai dan kepuasan pelanggan. Subjek dalam penelitian ini adalah pegawai yang memahami anggaran. Penelitian ini menggunakan pengumpulan data primer, yaitu membagikan instrumen penelitian berupa kuesioner kepada seluruh responden. Dalam penelitian ini sampel berjumlah 46 responden. Metode analisis yang digunakan berupa uji kualitas data (uji validitas dan uji reliabilitas) dengan program SPSS versi 25 dan statistik deskriptif dengan microsoft excel. Berdasarkan analisis yang dilakukan diperoleh hasil bahwa siklus penyusunan anggaran berbasis kinerja dan kinerja aparatur pemerintah daerah dinas sudah sesuai dengan tata cara pelaksanaannya. Sehingga diharapkan semua pegawai dinas mampu mengimplementasikan penganggaran berdasarkan kinerja lebih baik.

Kata kunci: Anggaran Berbasis Kinerja, Siklus Anggaran, Kinerja Aparatur

*ANALYSIS OF BUDGET BASED ON PERFORMANCE AND PERFORMANCE
BUDGET PERFORMANCE CYCLE
(Case Study of the Department of Environment and Forestry in DIY)*

*NOVITASARI
5150111396*

This study aims to analyze the cycle of performance-based budgeting and performance measurement aspects of the local government apparatus in the Department of Environment and Forestry of the Special Region of Yogyakarta. Indicators of performance-based budgeting cycle indicators are preparation, ratification, implementation, reporting and evaluation. While the performance indicators of the local government apparatus are efficiency, effectiveness, employee growth and customer satisfaction. The subjects in this study were employees who understood the budget. This study uses primary data collection, which distributes research instruments in the form of a questionnaire to all respondents. This study took sample of 46 respondents. The analytical method used is a data quality test (validity and reliability test) with SPSS version 25 and descriptive statistics with Microsoft Excel. Based on the analysis, it was found that the performance-based budgeting cycle and the performance of the regional government apparatus was in accordance with the procedures for its implementation. It is hoped that all service employees will be able to implement budgeting based on better performance.

Keywords: Performance Based Budgeting, Budget Cycle, Apparatus Performance