

Analisis Kinerja Anggaran Belanja Badan Perencanaan Pembangunan, Penelitian dan Pengembangan Daerah Kabupaten Magelang

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Penulisan ini bertujuan untuk menganalisis kinerja anggaran belanja Badan Perencanaan Pembangunan, Penelitian dan Pengembangan Daerah Kabupaten Magelang Tahun 2014-2017. Analisis yang digunakan meliputi analisis varians belanja, analisis pertumbuhan belanja, analisis keserasian belanja dan rasio efisiensi belanja. Metode yang digunakan adalah metode kualitatif yang diolah menggunakan analisis deskriptif. Data yang digunakan adalah laporan realisasi anggaran yang diperoleh langsung dari Badan Perencanaan Pembangunan, Penelitian dan Pengembangan Daerah Kabupaten Magelang. Hasil analisis menunjukkan bahwa: (1) hasil analisis varians belanja sudah berjalan dengan baik, karena penyerapan anggaran belanja yang sudah efektif. (2) Pertumbuhan belanja menunjukkan berfluktuatif selama tahun 2014-2017. (3) Keserasian belanja menunjukkan belum seimbang selama tahun 2014-2017. (4) Rasio efisiensi belanja menunjukkan baik karena rasio efisiensinya kurang dari 100%.

Kata Kunci: Varians Belanja, Pertumbuhan Belanja, Keserasian Belanja, Efisiensi Belanja, Kinerja Anggaran

*An Analysis of Budget Performance of Regional Development Planning,
Research, and Development Department of Magelang Regency*

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The writing aims to analyze the performance budget of Regional Development Planning, Research, and Development Department of Magelang Regency for the period of 2014-2017. The analysis used included expenditure variants analysis, expenditure growth analysis, expenditure harmony analysis and efficiency ratio. The method used was qualitative method and the data were analyzed using descriptive analysis. The data used were the budget realization report for the period of 2014-2017 obtained directly from Regional Development Planning, Research, and Development Department of Magelang Regency. The results of analysis showed that: (1) the expenditure variance analysis showed a good performance, because budget absorption was effective. (2) the result of the expenditure growth analysis was fluctuated during the year 2014-2017. (3) the results of the expenditure harmony analysis was unbalanced in 2014-2017. (4) the efficiency ratio was good because the efficiency ratio was less than 100%.

Keywords: Variance, Growth, Expenditure Harmony, Efficiency Ratio, Performance Budget