

Analisis Kinerja Belanja dalam Laporan Realisasi Anggaran pada Dinas Kelautan dan Perikanan DIY Tahun 2015-2018

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Laporan tugas akhir ini bertujuan untuk mengetahui dan menganalisis kinerja anggaran belanja Dinas Kelautan dan Perikanan DIY tahun 2015-2018 menggunakan analisis varians belanja, analisis pertumbuhan belanja, analisis keserasian belanja, dan analisis efisiensi belanja. Berdasarkan hasil analisis varians belanja, kinerja belanja Dinas Kelautan dan Perikanan DIY dapat dikatakan baik, hal ini ditunjukkan dengan realisasi belanja yang masih dibawah anggaran belanja. Berdasarkan analisis pertumbuhan belanja, kinerja belanja dapat dikatakan baik karena pemerintah daerah terus melakukan perbaikan anggaran. Analisis keserasian belanja menunjukkan bahwa realisasi belanja lebih besar dibelanjakan untuk belanja operasi dengan rata-rata persentasenya sebesar 65,87%, belanja modal 34,12% dan belanja pegawai paling kecil, hanya 28,805% dan ini menunjukkan pemerintah masih memberikan porsi yang besar untuk belanja operasi. Analisis efisiensi menunjukkan kinerja belanja Dinas Kelautan dan Perikanan telah melakukan efisiensi anggaran yang cukup baik karena tidak terdapat rasio efisiensi yang melebihi 100%.

Kata Kunci: Kinerja, Anggaran, Realisasi Belanja

Shopping Performance Analysis in the Budget Realization Report of DIY Marine and Fisheries Department in 2015-2018

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This final assignment report aimed to find out and analyze the performance of the budget department of the DIY Marine and Fisheries Office in 2015-2018 using shopping variance analysis, shopping growth analysis, expenditure harmony analysis, and analysis of expenditure efficiency. Based on the results of shopping variance analysis, the performance of spending on the Department of Marine Affairs and DIY Fisheries can be said to be good, this was indicated by the realization of spending which was still below the budget. Based on an analysis of spending growth, spending performance can be said to be good because local governments continued to make budget improvements. The expenditure harmony analysis showed that the realization of greater expenditure was spent on operating expenditure with an average percentage of 65.87%, capital expenditure was 34.12% and the lowest expenditure for employees was only 28.805% and this showed that the government still gave a large portion of expenditure operation. Efficiency analysis showed that the expenditure performance of the Department of Marine and Fisheries had done a fairly good budget efficiency because there was no efficiency ratio that exceeded 100%.

Keywords: performance, budget, realization of spending