

ABSTRAK

FIRDAYANTI, 10573110216, Analisis Laporan Realisasi Anggaran Untuk Mengukur Kinerja Keuangan Pada Kecamatan Baroko Kabupaten Enrekang, dibimbing oleh Ismail Badollahi (pembimbing 1) dan Sahrullah (Pembimbing II).

Penelitian ini bertujuan untuk menganalisis laporan realisasi anggaran dirancang untuk dapat memberikan informasi yang berhubungan dengan laporan keuangan dalam hal ini Jenis analisis data yang di gunakan dalam peneliti yaitu menggunakan analisis deskriptif. Dalam penelitian ini, peneliti memperoleh data sekunder yang berupa laporan keuangan dari kantor kecamatan baroko. Teknik pengambilan data yang digunakan berupa teknik analisis rasio keuangan.

Hasil penelitian membuktikan bahwa kinerja laporan realisasi anggaran kantor kecamatan baroko dari tahun 2015-2019 dapat di lihat dari rasio efektivitas dikategorikan tidak efektif hal ini disebabkan karena rata-rata rasio efektivitasnya kurang dari 100%, rasio efesiensi belanja menunjukkan kurang efisien disebabkan karena rata-rata efesiennya kurang dari 60%, analisis keserasian belanja menunjukkan belanja operasi dinilai sangat serasi disebabkan karena lebih dari 80%, belanja modal dinilai tidak serasi disebabkan karena kurang dari 20% dan analisis varian belanja daerah dikategorikan baik disebabkan karena realisasi belanja di bawah jumlah yang di anggarkan.

Kata Kunci: Efektivitas, Efesiensi Belanja, Keserasian, Kinerja LRA, Varian Belanja

ABSTRACT

FIRDAYANTI, 10573110216, budget realization report analysis to Measure Financial Performance in Baroko District, Enrekang Regency, supervised by Ismail Badollahi (supervisor 1) and Sahrullah (supervisor II).

This study aims to analyze the budget realization report designed to be able to provide information related to financial reports, in this case the type of data analysis used in researchers is using descriptive analysis. In this study, researchers obtained secondary data in the form of financial reports from the Baroko sub-district office. The data collection technique used is in the form of financial ratio analysis techniques.

The results of this study prove that the performance of the Baroko sub-district office budget realization report from 2015-2019 can be seen from the effectiveness ratio which is categorized as ineffective this is because the average effectiveness ratio is less than 100%, the expenditure efficiency ratio shows less efficiency due to the average efficiency is less than 60%, the analysis of the harmony of expenditures shows that operating expenditures are considered very harmonious due to more than 80%, capital expenditures are considered mismatched due to less than 20% and variance analysis of regional expenditures is categorized as good due to expenditure realization is below the budgeted amount .

Keywords: Effectiveness, Efficiency of Spending, Conformity, LRA Performance, Variants of Regional Expenditures