

**ANALISIS REALISASI ANGGARAN BELANJA
PADA SEKRETARIAT DPRD KABUPATEN BULELENG**

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ABSTRAK

Organisasi Sektor Publik dituntut untuk diperhatikannya *value for money* didalam menjalankan aktifitasnya. Bertujuan dikehendaki penduduk mencakup mempertanggungjawabkan mengenai pelaksanaannya *value for money*, yakni ekonomis dalam pengadaan serta alokasi sumber daya, *efficient* kedalam penggunaan sumber daya dalam arti penggunaannya diminimalkan serta hasilnya dimaksimalkan, serta *effective* dalam arti dicapai bertujuan serta sasaran. Bertujuan riset ini ialah untuk menganalisis efesiensi serta efektifitas realisasi budget belanja Sekretariat DPRD Kabupaten Buleleng. Analisis data dipakai dalam riset ini yakni rasio *efficiency* serta rasio *effectiveness*. Data dipakai dalam riset ialah data primer disatukan melangkaui wawancara Observasi serta laporan finansial secara langsung. Hasil riset ini membuktikan Analisis Realisasi Anggaran Belanja Pada Sekretariat DPRD Kabupaten Buleleng diberi hasil baik serta didukung oleh data-data ada.

Kata kunci: analisis, efisiensi, efektifitas, anggaran belanja.

BUDGET REALIZATION ANALYSIS AT THE SECRETARIAT OF THE DPRD OF BULELENG REGENCY

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ABSTRACT

Public Sector Organizations are required to pay attention to value for money in carrying out their activities. The goals desired by the community include accountability for the implementation of value for money, namely being economical in the procurement and allocation of resources, efficient in the use of resources in the sense that their use is minimized and the results are maximized, and effective in the sense of achieving goals and objectives. The purpose of this study was to analyze the efficiency and effectiveness of the budget realization of the Buleleng Regency DPRD Secretariat. Analysis of the data used in this study is the ratio of efficiency and effectiveness ratio. The data used in this study are primary data collected through observational interviews and direct financial reports. The results of this study indicate that the Budget Realization Analysis at the Secretariat of the Buleleng Regency DPRD gives good results and is supported by existing data.

Kata kunci: *analysis, efficiency, effectiveness, budget.*

UNDIKSHA