

ABSTRAK

Masyarakat pada era modern menuntut pemerintah yang bersih atau *good government* yang dapat menyediakan informasi yang akuntabel dan transparan dalam pengelolaan keuangannya. Anggaran yang dikelola oleh organisasi sector public harus menerapkan prinsip efisiensi dan efektivitas yang menjadi indicator kinerja keuangan suatu entitas sektor publik. Tujuan penelitian ini untuk menganalisis efisiensi dan efektivitas anggaran belanja Dinas Sosial Kota Surabaya pada periode 2016-2018. Metode analisis yang digunakan dalam penelitian ini adalah metode deskriptif kualitatif dengan cara mengumpulkan data, menghitung efektivitas dan efisiensi, dan menganalisis perhitungan sehingga bias ditarik kesimpulan yang obyektif terhadap masalah. Periode penelitian ini selama 3 tahun yaitu tahun anggaran 2016-2018. Hasil penelitian untuk tingkat efektivitas pada tahun 2016-2018 seluruhnya dalam kategori efektif karena hasil pencapaian tingkat efektivitas lebih dari 90%, hal ini dapat dikatakan baik dan memenuhi kriteria yang telah ditetapkan. Hasil penelitian untuk tingkat efisiensi pada tahun 2016-2018 seluruhnya dalam kategori kurang efisien, hal ini terjadi karena penggunaan anggaran belanja langsung lebih besar dari penggunaan realisasi total anggaran belanja.

Kata kunci: Anggaran Dinas Sosial, Efektivitas, Efisiensi.



ABSTRACT

In this modern era, the community requires clean or good government that can provide accountable and transparent information in their financial management. The budget which is managed by public must apply the principles of efficiency and effectiveness which become the indicators of financial performance of public entity. This research aimed is to analyze the efficiency and effectiveness of the Surabaya City Social Service budget in the 2016-2018 period. Whei, the data collection technique use descriptive qualitative method by collecting data, calculating the effektivness and its efficiency, and analyzing the information. As the result, the objective conclusions could be drawn on its problem. Moreover, the research period was 3 years, namely 2016-2018 fiscal year. The research result of its effectiveness in 2016-2018 was effective in overall. It happened as the result of achieving the effektivness level was more than 90%. In other words, it was assumed good. Besides, it met the criteria which had been set. On the other hand, the research result, of its effeciency in 2016-2018 was entirely less efficient. It happened as the use of direct expenditure budget was greater than the use of the realization of the total budget.

Keywords: Social Service Budget, Effectiveness, Efficiency.



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In this modern era, the community requires clean or good government that can provide accountable and transparent information in their financial management. The budget which is managed by public must apply the principles of efficiency and effectiveness which become the indicators of financial performance of public entity.

This research aimed is to analyze the efficiency and effectiveness of the Surabaya City Social Service budget in the 2016-2018 period. While, the data collection technique used descriptive qualitative method by collecting data, calculating the effectiveness and its efficiency, and analyzing the information. As the result, the objective conclusions could be drawn on its problem. Moreover, the research period was 3 years, namely 2016-2018 fiscal year.

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