

ABSTRAK

Hasil penelitian ini menunjukkan bahwa analisis varians belanja daerah Kabupaten Timor Tengah Utara dapat dikatakan baik, begitupun analisis pertumbuhan belanja menunjukkan pertumbuhan yang positif, sedangkan analisis keserasian belanja daerah masih belum seimbang terlihat dari rata-rata keserasian belanja modal, dan efisiensi belanja masih dalam kategori efisien.

Kata kunci : kinerja APBD, kinerja belanja, kinerja keuangan daerah, varians belanja, pertumbuhan belanja, keserasian belanja, efisiensi belanja.

ABSTRACT

The results of this study indicate that the analysis of regional expenditure variance in North Central Timor Regency can be said to be good, as well as the analysis of expenditure growth shows positive growth, while the analysis of regional expenditure harmony is not yet balanced as seen from the average harmony of capital expenditure, and expenditure efficiency is still in the efficient category .

Keywords: APBD performance, expenditure performance, regional financial performance, expenditure variance, expenditure growth, expenditure harmony, expenditure efficiency.