

**ABSTRAK**

**EVALUASI PERENCANAAN, PELAKSANAAN DAN  
PENGENDALIAN ANGGARAN  
PERIODE 2009-2013**

Studi Kasus: Kongregasi Suster Santa Perawan Maria di Indonesia

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Penelitian ini bertujuan untuk: (1) mengetahui prosedur perencanaan anggaran Kongregasi SPM di Indonesia tahun anggaran 2009-2013 sudah sesuai dengan teori atau belum, (2) mengetahui pelaksanaan anggaran Kongregasi SPM di Indonesia tahun anggaran 2009-2013 sudah sesuai dengan teori atau belum, (3) mengetahui prosedur pengendalian anggaran Kongregasi SPM di Indonesia tahun anggaran 2009-2013 sudah sesuai dengan teori atau belum, (4) mengetahui pelaksanaan anggaran Kongregasi SPM di Indonesia tahun anggaran 2009-2013 semakin efisien atau tidak, (5) mengetahui pelaksanaan anggaran Kongregasi SPM di Indonesia tahun anggaran 2009-2013 semakin efektif atau tidak.

Jenis penelitian ini adalah studi kasus yang dilakukan di Kongregasi SPM Indonesia. Pengumpulan data dilakukan dengan wawancara dan dokumentasi. Langkah yang dilakukan untuk mencapai tujuan penelitian adalah: (1) melakukan perbandingan prosedur perencanaan, pelaksanaan dan pengendalian anggaran antara teori dengan implementasi anggaran Kongregasi SPM, (2) melakukan analisis *trend* dari hasil penghitungan rasio efisiensi dan efektivitas.

Hasil penelitian menunjukkan bahwa: (1) prosedur perencanaan anggaran Kongregasi SPM secara keseluruhan (100%) sudah sesuai dengan teori anggaran sektor publik, (2) prosedur pelaksanaan anggaran Kongregasi SPM 89% sesuai dengan teori anggaran sektor publik, (3) prosedur pengendalian anggaran Kongregasi SPM 56% sesuai dengan teori. Dalam proses pelaksanaannya, fungsi anggaran sebagai alat pengendalian masih lemah karena belum ada standar keuangan kongregasi yang memadai yang bisa digunakan sebagai pedoman dalam pengelolaan keuangan. (4) Anggaran Kongregasi SPM sebagian besar sudah efisien dan efektif. *Trend* efisiensi anggaran provinsi tahun 2009-2013 cenderung tetap atau stabil. (5) *Trend* efektivitas anggaran provinsi tahun 2009-2013 fluktuatif. Secara keseluruhan rata-rata tingkat efektivitas anggaran Kongregasi SPM berada pada tingkat sangat efektif. Realisasi pendapatan di masa yang akan datang diproyeksikan cenderung naik.

Kata kunci: efisiensi, efektivitas, perencanaan, pelaksanaan, pengendalian anggaran

**ABSTRACT**

**EVALUATION OF PLANNING, IMPLEMENTATION AND  
BUDGET CONTROL PERIOD 2009-2013**

Case Study: Sisters of Our Lady Congregation in Indonesia

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This study aims to: (1) determine whether the budget planning procedures of Sisters of Our Lady Congregation in Indonesia in 2009-2013 fiscal years are in accordance with the theory or not, (2) determine the budget implementation of Sisters of Our Lady Congregation in Indonesia in 2009-2013 fiscal years is in accordance with the theory or not, (3) determine the budget control procedures of Sisters of Our Lady Congregation in Indonesia in 2009-2013 fiscal year are in accordance with the theory or not, (4) determine whether the budget implementation of Sisters of Our Lady Congregation in Indonesia in 2009-2013 fiscal years is more efficient or not, (5) determine whether the budget implementation of Sisters of Our Lady Congregation in Indonesia in 2009-2013 fiscal years is increasingly effective or not.

This research is a case study conducted at Sisters of Our Lady Congregation in Indonesia. Data is collected by interviews and documentation. To achieve the research objectives, two steps are taken: (1) performing a comparison procedures of planning, implementation and budget control between theory and the budget implementation of Sisters of Our Lady Congregation in Indonesia, (2) conducting trend analysis of the calculation results of efficiency and effectiveness ratio.

The results showed that: (1) budgetary planning procedures of Sisters of Our Lady Congregation in Indonesia were completely (100%) in accordance with the theory of public sector budgets, (2) budget execution procedures of Sisters of Our Lady Congregation in Indonesia were 89% in accordance with the theory of the public sector budget, (3) budgetary control procedures of Sisters of Our Lady Congregation in Indonesia were 56% in accordance with the theory. In the process of implementation, the budget function as a means of control was weak because there was no sufficient congregation financial standard that can be used as a guidance in financial management. (4) The budget of Sisters of Our Lady Congregation in Indonesia was mostly efficient and effective. The trend of the efficiency provincial budget in 2009-2013 fiscal years was stable. (5) The trend of effectiveness of the provincial budget in 2009-2013 fiscal years was fluctuated. The overall average level of effectiveness of SPM Congregation budget was at a level of very effective. Realization of income in the future tends to rise.

Keywords: efficiency, effectiveness, planning, implementation, budget control.