

Penyusunan pelaksanaan dan evaluasi anggaran pada program dana hibah studi kasus australian development scholarship = Budget formulation implementation and evaluation of grant program a case study of australian development scholarship/ Yostiana Bella Ulfa

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Abstrak

ABSTRAK

Penelitian ini membahas proses penyusunan, pelaksanaan, dan evaluasi anggaran pada program dana hibah Australian Development Scholarship (ADS) Fase IIIB dengan Australian Department of Foreign Affairs and Trade (DFAT) sebagai lembaga donor. Pelaksanaan program ADS Fase IIIB sebagian dikelola oleh perusahaan konsultan pengelola program yang berorientasi profit. Berdasarkan pendekatan penyusunan anggaran ADS Fase IIIB menggunakan Planning, Programming, Budgeting System (PPBS). Seluruh siklus anggaran telah terpenuhi dalam proses penganggaran program ADS. Fungsi anggaran berjalan dengan baik pada program ADS, kecuali pada fungsi penilaian kinerja. Meskipun sistem pelaporan sudah dilaksanakan sesuai dengan karakteristik idealnya, namun masih terdapat beberapa kekurangan pada proses evaluasi baik dari sisi keuangan maupun non-keuangan. Beberapa saran kemudian disajikan penulis dalam penelitian ini.

ABSTRACT

This study illustrates and discusses the budget formulation, implementation, and evaluation of grant program, Australian Development Scholarship (ADS) Phase IIIB with the Australian Department of Foreign Affairs and Trade (DFAT) as donors. ADS Phase IIIB is partly managed by the profit-oriented managing consultant company. ADS Phase IIIB used Planning, Programming, Budgeting System (PPBS) as the budget formulation approach. The entire budget cycle has been fulfilled in the budgeting process. The function of the budget goes well on the ADS program, except in the performance assessment function. Although the reporting system has been implemented in accordance with the ideal characteristics, there are still some shortcomings in the evaluation process both in terms of financial and non-financial. Some suggestions are then presented by the author.