

**REGIONAL BUDGET PERFORMANCE OF GOVERNMENT THROUGH ANALYSIS
OF VARIANCE AND EXPENDITURE GROWTH
IN NORTH SUMATRA PROVINCE**

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ABSTRACT

This study aims to determine the performance of regional budgets in North Sumatra Province Government based on the results of variance and regional expenditure growth in fiscal year 2011-2015. The type of this study is descriptive research with data which is used in the form of secondary data (Realization Report Data of APBD in North Sumatra Province Government) and interview. Data analysis techniques are analysis of variance and expenditure growth based on certain criteria. Based on the analysis of variance and expenditure growth, it can be concluded that the budget performance of North Sumatra Province Government which is seen from the variance (difference) of expenditure from fiscal year 2011-2015 is considered good and in budget absorption has been effective that is 89.29%, 91.90%, 80.45%, 89.78%, and 92.09%. Regional expenditure growth of North Sumatra Province Government experiences fluctuating growth. Operational expenditures growth experiences good growth. However, capital expenditure growth in fiscal year 2015 is negative (down) by -18.65%.

Keywords: Expenditure Variance, Operational Expenditure Growth, Capital Expenditure Growth, Budget Performance.