

INTISARI

Penelitian ini bertujuan untuk menganalisis penerapan Penganggaran Berbasis Kinerja di lingkungan Dinas Pekerjaan Umum Perumahan dan Kawasan Permukiman Kota Yogyakarta dengan fokus utama pada tahun anggaran 2022. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Sumber data dalam penelitian ini adalah data primer berupa hasil wawancara mendalam kepada partisipan yang terlibat dalam penganggaran berbasis kinerja di Dinas PUPKP Kota Yogyakarta dan data sekunder berupa analisis dokumen terkait penganggaran berbasis kinerja. Hasil penelitian ini menunjukkan bahwa sebagian besar indikator kinerja telah berorientasi pada kualitas hasil (*quality of effect*) dan telah memberikan penerima manfaat terbesar atas pelayanannya bagi masyarakat Kota Yogyakarta dan *stakeholders* terkait. Penerapan Penganggaran Berbasis Kinerja yang dilihat dari perencanaan, realisasi anggaran, pengukuran kinerja, evaluasi kinerja, serta pelaporan anggaran dan kinerja cukup diterapkan secara optimal walaupun terdapat beberapa kendala dalam penerapannya. Peneliti juga menemukan aspek-aspek yang berperan dalam penerapan Penganggaran Berbasis Kinerja, yaitu isomorfisma kelembagaan, kendala teknis SIPD, dan dukungan proses manajemen. Dari keseluruhan penerapan Penganggaran Berbasis Kinerja ini, Dinas PUPKP memiliki keinginan kuat untuk mencapai kondisi efisien dan efektif di tengah dinamika yang dihadapi.

Kata Kunci: penganggaran berbasis kinerja, Dinas Pekerjaan Umum Perumahan dan Kawasan Permukiman Kota Yogyakarta, *performance blueprint*, *logic model*, *new public management*

ABSTRACT

This study aimed to analyze the implementation of performance-based budgeting in the Yogyakarta City Public Works, Housing and Residential Areas Office with the main focus on the 2022 fiscal year. This research used qualitative methods with a case study approach. The source of data in this study are primary data in the form of in-depth interviews with participants involved in performance-based budgeting in the Yogyakarta City Public Works, Housing and Residential Areas Office and the secondary data used document analysis related to performance-based budgeting. The results of this study show that most performance indicators have been oriented towards the quality of effect and have provided the largest beneficiaries of their services to the people of Yogyakarta City and related stakeholders. The implementation of performance-based budgeting as seen from planning, budget realization, performance measurement, performance evaluation, and budget and performance reporting are quite optimally implemented even though there are several obstacles in its implementation. Researchers also found aspects that play a major role in the implementation of Performance-Based Budgeting, namely institutional isomorphism, Local Government Information System technical constraints, and management process support. From the overall implementation of performance-based budgeting, the Yogyakarta City Public Works, Housing and Residential Areas Office had a strong desire to achieve efficient and effective conditions amid the dynamics faced.

Keywords: *Performance-Based Budgeting, Yogyakarta City Public Works, Housing and Residential Areas Office, performance blueprint, logic model, new public management*