

EVALUASI DAN STRATEGI PERBAIKAN PENGANGGARAN BERBASIS KINERJA PADA DIREKTORAT JENDERAL MULTILATERAL KEMENTERIAN LUAR NEGERI

INTISARI

Penganggaran Berbasis Kinerja (PBK) adalah sistem penganggaran yang menghubungkan antara jumlah anggaran dengan hasil atau *outcome* yang telah ditentukan. Penganggaran Berbasis Kinerja di Indonesia lahir setelah Indonesia menerapkan paradigma baru dalam pelayanan publik yang dinamakan dengan *New Public Management*. *New Public Management* merupakan perubahan paradigma pelayanan sektor publik menjadi lebih efisien, fleksibel, dan lebih mementingkan konsumen sesuai dengan konsep-konsep manajemen swasta. Perubahan ini disebabkan karena ada rasa ketidakpuasan terhadap bentuk manajemen lama di sektor publik yang dirasa lamban, tidak responsif dan kaku. Guna mendukung penerapan Penganggaran Berbasis Kinerja di Indonesia, pemerintah kemudian mengeluarkan Undang-Undang tentang Keuangan Negara nomor 17 tahun 2003 yang menyatakan adanya perubahan mendasar dalam pengelolaan keuangan negara yaitu dengan diterapkannya Penganggaran Berbasis Kinerja.

Penelitian ini bertujuan untuk mengevaluasi penerapan Penganggaran Berbasis Kinerja di lingkungan Direktorat Jenderal Multilateral yang dilihat dari dua komponen utama Penganggaran Berbasis Kinerja yaitu indikator kinerja dan evaluasi kinerja anggaran. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Analisis data hasil wawancara menggunakan analisis data kualitatif dan model Cetak Biru Kinerja digunakan untuk menganalisis indikator kinerja dari hasil dokumentasi.

Hasil penelitian menunjukkan bahwa sebagian besar indikator kinerja telah berorientasi *community outcomes* walaupun masih terdapat ketidakselarasan indikator kinerja di dokumen perencanaan kinerja dan perencanaan anggaran. Monitoring dan Evaluasi Kinerja Anggaran telah dijalankan sesuai dengan dasar hukum yang berlaku namun terdapat satu permasalahan utama dalam proses Monitoring dan Evaluasi Kinerja Anggaran yaitu kurang lengkapnya data pelaksanaan kegiatan yang diterima Bagian Perencanaan dan Organisasi. Penganggaran Berbasis Kinerja juga belum diterapkan di Direktorat Jenderal Multilateral walaupun dua komponen utamanya telah dijalankan.

Kata kunci : penganggaran berbasis kinerja, indikator kinerja, evaluasi kinerja anggaran, *performance blueprint*, *new public management*, *logic model*, strategi peningkatan kinerja

EVALUATION AND STRATEGIES OF IMPROVEMENT OF
PERFORMANCE BASED BUDGETING IMPLEMENTATION ON
DIRECTORATE GENERAL OF MULTILATERAL MINISTRY OF FOREIGN
AFFAIR

ABSTRACT

Performance Based Budgeting is a budgeting system that relate the amount planned budget with the result or outcome. Performance Based Budgeting was introduced after Indonesia applied the new paradigm in public services called New Public Management. New Public Management is an alteration of public service paradigm to a more efficient, flexible and consumers oriented one according to the private sector management concepts. The alteration is caused by the dissatisfaction towards the old public sector management which is considered as slow, unresponsive and rigid. To support the implementation of Performance Based Budgeting in Indonesia, Indonesian Government issued Law Number 17/2003 on State Finance that states that there is a major change in state finances Management by implementing the Performance Based Budgeting.

This study aimed to evaluate the implementation of Performance Based Budgeting in Directorate General of Multilateral, Ministry of Foreign Affair which focused on two main components of Performance Based Budgeting, performance indicator and budgeting performance evaluation. This study used qualitative method with case study approach. Qualitative data analysis is used to analyze the interview result data and Performance Blueprint model is used to analyze performance indicators from the obtained documentation.

The research findings show that most of the performance indicators are already categorized as community outcomes although there is an existence of unconformity of performance indicators stated both in performance planning and budget planning documents. Budget performance monitoring and evaluation has been conducted according to the valid law. However, there is still a problem related to the budget performance monitoring and evaluation which is the incompleteness of program implementation data received by the Planning and Organization Unit. Performance Based Budgeting has not been implemented yet in Directorate General of Multilateral although its two main components are already exist.

Keywords: performance based budgeting, performance indicator, budget performance evaluation, performance blueprint, new public management, logic model, performance improvement strategies