

# Analisa penerapan anggaran berbasis kinerja badan layanan umum pada unit pelaksana teknis (UPT) RSUP Dr. Kariadi Semarang tahun 2006-2012 = Analysis application of performance based budgeting in the public service board of technical implementation unit (UPT) Hospital Dr. Kariadi Semarang year 2006-2012

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## Abstrak

Penelitian ini bertujuan untuk memahami penerapan Anggaran Berbasis Kinerja Badan Layanan Umum (BLU) di RSUP Dr. Kariadi tahun 2006-2012. Materi penelitian ini terdiri dari proses-proses penganggaran termasuk perencanaan, implementasi, pengukuran dan evaluasi kinerja serta pelaporan. Disamping itu penelitian ini juga menggambarkan faktor-faktor regulasi, sumber daya manusia, komitmen dan kinerja keuangan, serta kendala-kendala yang dihadapi dalam proses penganggaran.

Dalam penelitian kualitatif ini, data diperoleh dengan setting alamiah. Teknik pengumpulan data dilakukan dengan observasi, wawancara dan studi dokumentasi. Hasil pengumpulan data dianalisis dengan metode kualitatif menggunakan paradikma diskriptif.

Temuan dari penelitian ini menunjukkan bahwa secara umum Penganggaran Berbasis Kinerja Badan Layanan Umum yang ideal belum tercapai, dan para pegawai dan pimpinan kurang begitu memahami makna Penganggaran Berbasis Kinerja BLU. Faktor-faktor regulasi, sumber daya manusia, komitmen dan kinerja keuangan berpengaruh secara koordinatif, sehingga terdapat beberapa kesalahan dalam tahapan proses penganggaran termasuk perencanaan, penerapan, pengukuran dan evaluasi kinerja serta pelaporan. Penerapan Kurangnya komunikasi dan sistem aplikasi komputer yang sudah terintegrasi menjadi penyebab kendala dan permasalahan yang dihadapi dalam penerapan anggaran berbasis kinerja BLU.

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This study aims to understand the implementation of Performance-Based Budgeting Public Service Agency (BLU) in Dr. Kariadi years 2006-2012. The research material consists of budgetary processes including planning, implementation, measurement and evaluation of performance and reporting. Besides, this study also describes the regulatory factors, human resources, commitment and financial performance, as well as the constraints faced in the budgeting process.

In this qualitative study, the data obtained with the natural setting. Data was collected through observation, interviews and documentary studies. Results were analyzed by the method of data collection using qualitative descriptive paradigm.

The findings of this study indicate that the overall Performance-Based Budgeting Public Service Board that ideal has not been achieved, and the employees and leaders understand the significance less BLU Performance Based Budgeting. Regulatory factors, human resources, commitment and financial performance in coordination effect, so there are some errors in the stages of the budgeting process, including planning, implementation, measurement and evaluation, and reporting. Lack of communication and application of computer application systems which are integrated into the causes of the problems and constraints faced in the implementation of performance based budgeting BLU.