

Evaluasi penerapan penganggaran berbasis kinerja dalam rangka mewujudkan good financial governance : studi kasus pada kementerian perindustrian = Evaluation of the performance budgeting implementation in order to realize good financial governance : case study at the Indonesian ministry of industry

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Abstrak

Reformasi keuangan negara mengamanatkan pentingnya good financial governance, salah satunya adalah penganggaran berbasis kinerja. Sistem penganggaran berbasis kinerja sangat memperhatikan keterkaitan antara pendanaan (input) dengan kinerja (output). Permasalahan utama dalam penelitian ini adalah adanya inkonsistensi antara realisasi anggaran (92,86%) dengan capaian output (75%) dalam penerapan penganggaran berbasis kinerja di Kementerian Perindustrian. Penelitian ini bertujuan untuk menganalisis penyebab permasalahan serta merumuskan strategi perbaikannya. Teori New Public Management (NPM) digunakan untuk melihat apakah penerapan penganggaran berbasis kinerja telah sesuai dengan karakteristik NPM, yang diukur dari capaian output dibandingkan realisasi anggaran. Pendekatan penelitian adalah kualitatif dengan metode single case study di Kementerian Perindustrian. Hasil penelitian menunjukkan bahwa beberapa target yang ditetapkan tidak tepat sasaran dan anggaran tidak sepenuhnya fokus digunakan untuk mendukung output. Strategi perbaikan yang diusulkan adalah usulan perubahan target sasaran dan indikator kinerja (output) yang berorientasi outcome serta pengoptimalan peran pemantauan dan pengawasan dalam pelaksanaan kegiatan di unit kerja. Dapat disimpulkan bahwa penerapan penganggaran berbasis kinerja di Kementerian Perindustrian belum berjalan maksimal dan belum memenuhi sepenuhnya karakteristik NPM sehingga belum dapat meningkatkan good financial governance.

.....Financial reform mandates the importance of good financial governance, one of which is performance budgeting. Performance budgeting system is very concerned about the relationship between funding (input) and performance (output). The main problem in this study is the inconsistency between budget realization (92.86%) and output achievements (75%) in performance budgeting implementation in the Indonesian Ministry of Industry. This study aims to analyze the causes of the problem and formulate improvement strategies. New Public Management (NPM) theory is used to see whether the implementation of performance budgeting is in accordance with the characteristics of the NPM, which is measured by the achievement of output compared to budget realization. The research approach is qualitative with a single case study method at the Indonesian Ministry of Industry. The results of the study indicate that some of the targets set are not right and the budget is not fully focused used to support outputs. Proposed improvement strategies are proposed change in targets and performance indicators (output) to outcome oriented as well as optimizing the role of monitoring and supervision in the implementation of activities in the work unit. It can be concluded that the implementation of performance-based budgeting in the Ministry of Industry has not run optimally and has not fully met the characteristics of the NPM so that it has not been able to improve good financial governance.