

# Implementasi performance based budgeting di Direktorat Jenderal Anggaran Kementerian Keuangan Tahun anggaran 2015 = Implementation performance based budgeting in Directorate Budget Ministry of Finance for 2015 fiscal year

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Abstrak

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Sistem pengelolaan keuangan negara yang awalnya Line Item Budgeting, Zero Based Budgeting dan sekarang berubah menjadi Performance Based Budgeting. Penerapan Performance Based Budgeting di Indonesia secara bertahap mulai diterapkan pada tahun anggaran 2005. Performance Based Budgeting menekankan pada adanya keterkaitan antara input, output, dan outcome yang dihasilkan. Namun pada kenyataannya di Kementerian Keuangan, khususnya di Direktorat Jenderal Anggaran pada tahun anggaran 2015 masih ditemukannya masalah berupa: 1 banyaknya output yang bersifat administratif yaitu berupa laporan dan dokumen; dan 2 banyaknya output yang berbentuk input, seperti contohnya kendaraan, gedung, komputer. Oleh karena itu, penelitian ini membahas bagaimana implementasi Performance Based Budgeting di Kementerian Keuangan tahun anggaran 2015, khususnya di Direktorat Jenderal Anggaran dan faktor apa saja yang mempengaruhi implementasi Performance Based Budgeting tersebut. Metode yang digunakan pada penelitian ini adalah post positivist dan hasil dari penelitian ini adalah masih adanya elemen dasar dari Performance Based Budgeting yang belum dipenuhi oleh Direktorat Jenderal Anggaran Kementerian Keuangan serta faktor yang mempengaruhi implementasi tersebut berupa komunikasi, sumber daya, disposisi, dan struktur birokrasi. Kata Kunci: Performance Based Budgeting, Implementasi Performance Based Budgeting, Faktor yang Mempengaruhi Implementasi Kebijakan.

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**ABSTRACT**

Line Item Budgeting and Zero Based Budgeting are some of the previous budgeting systems before it changes into Performance Based Budgeting. The implementation of Performance Based Budgeting in Indonesia was gradually implemented on the budget year 2005. Performance Based Budgeting emphasize on the relation between output, input and outcome that produced. But in fact, in the ministry of finance especially in directorate of budget on 2015 budget year, there are so many problems that comes up such as 1 Many output that is administrative like reports and documents and 2 Many output that has similarities with input, such as vehicles, building, and computer. Because of that, in this research will discuss about how is the implementation of performance based budgeting in ministry of finance on 2015 specially in directorate of budget and what factors that influence the implementation of Performance Based Budgeting. The method that used for this research is post positivist and the result of this research is there is still the base element from Performance Based Budgeting that has not been applied by directorat of budget in the monetary ministry and factor that influence the implementation are communications, resource, disposition, and bureaucrate structure. Keywords Performance Based Budgeting, Implementation of Performance Based Budgeting, Factors that Influence the Policy Implementation.