

# Pengembangan Sistem Pengelolaan Kinerja Berdimensi Sosial: Penerapan Teknik Balanced Scorecard pada Kementerian Kelautan dan Perikanan RI = Improving Government Planning and Accountability Through an Integrated Performance Management System Based on the Balanced Scorecard (BSC) at the Ministry of Marine Affairs and Fisheries

Suyuti, author

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## Abstrak

Pengukuran kinerja organisasi merupakan pondasi dalam mewujudkan pemerintahan berbasis kinerja sebagaimana tertuang dalam Peraturan Presiden Nomor 81 Tahun 2010 tentang Grand Design Reformasi Birokrasi 2010- 2025. Sasaran Strategis Reformasi Birokrasi di fase akhir ini (2020-2024) adalah terwujudnya pemerintahan berbasis kinerja, dimana basisnya adalah pengukuran kinerja. Oleh karena itu setiap organisasi pemerintah pusat dan daerah, harus mampu mewujudkan organisasinya agar berkinerja secara terukur. Penelitian menggunakan metode campuran untuk tujuan penelitian yaitu: 1) Menjelaskan 12 tahapan penerapan balanced scorecard dalam perbaikan akuntabilitas kinerja termasuk perbaikan perencanaan dan penganggaran serta pengelolaan kinerja pemerintah; 2) Menjelaskan perkembangan kinerja KKP melalui peningkatan capaian empat perspektif BSC; dan 3) Menjelaskan peningkatan kinerja organisasi KKP sebelum dan sesudah menggunakan balanced scorecard. Penilaian kinerja organisasi dilakukan dengan kategori capaian NKO (Nilai kinerja organisasi): rendah/merah dimana  $X < 80\%$ ; sedang/kuning  $80\% \leq X < 100\%$ ; tinggi/hijau  $100\% \leq X < 120\%$ . Adapun NKP (Nilai kinerja perspektif): rendah/merah  $X < 75\%$ ; sedang/kuning  $75\% \leq X < 90\%$ ; tinggi/hijau  $90\% \leq X < 120\%$ ; dengan bobot perspektif BSC 1) learn and growth (bobot 30%); 2) internal process (bobot 30%); 3) customer (bobot 15%) dan 4) perspektif stakeholder (bobot 25%). Pendekatan kuantitatif melalui penjelasan statistik deskriptif untuk mendeskripsikan keempat perspektif tersebut dalam perbaikan akuntabilitas kinerja KKP. Sementara pendekatan kualitatif untuk mendapatkan informasi lebih dalam mengenai penerapan BSC secara komprehensif. Dari empat perspektif dalam BSC menggambarkan tingkat capaian kinerja organisasi berjenjang dari level Menteri, Level Eselon I, Eselon II, Eselon III, hingga level eselon IV berdasarkan output-outcome pada sistem aplikasi pengukuran kinerja, yaitu sebanyak 1.122 IKU pada tahun 2015; 11.653 IKU pada tahun 2016; dan 13.050 IKU di tahun 2017. Hasil uji signifikansi saku KKP berdasarkan standar nilai maksimal Kementerian PAN & RB, yaitu rata-rata di atas 0,5 (95%), sedangkan pencapaian kinerja organisasi pada BSC perspektif stakeholder KKP sebesar 96% (2015); 90% (2016); dan 95% (2017); dengan Nilai Kinerja Organisasi (NKO) yaitu 112% (2015); 104% (2016) dan 98% (2017). Berdasarkan hasil uji hubungan antar perspektif BSC, ditemukan hubungan langsung dan tidak langsung dimana perspektif Pertumbuhan dan Pembelajaran (Learn & Growth) memiliki hubungan langsung positif terhadap Internal proses IP (proses bisnis) sebesar 0.329; hubungan langsung positif terhadap CP (Customer perspective) sebesar 0.006; hubungan langsung negatif terhadap SH (stakeholder) sebesar -0.047. Perspektif IP memiliki hubungan positif terhadap CP sebesar 0.123 dan hubungan langsung ke SH positif 0.108. Dari hasil ini memperlihatkan bahwa antar perspektif memiliki hubungan meskipun nilai hubungan ini kecil namun tidak bisa diabaikan karena berlakunya prinsip kausalitas dari output hingga menghasilkan outcome/impact. Hal ini dapat dipahami bahwa perubahan

indikator kinerja yang sifatnya outcome untuk pencapaian arah strategi (Strategic objective) organisasi, dibutuhkan jangka waktu yang lama. Hubungan tidak langsung yang rendah yaitu antara LG terhadap CP sebesar 0.038; IP terhadap SH sebesar 0.078, LG terhadap SH sebesar 0.066. Adapun sebaran intervensi sosial KKP ditemukan level macro pada perspektif. Pada level mezzo ditemukan pada perspektif customer, sedangkan level micro lebih banyak ditemukan pada perspektif proses bisnis. Hasil capaian outcome pada stakeholder perspektif tertinggi dicapai pada tahun 2015 yaitu 96%; 2016 (90%) dan tahun 2017 (95%).

.....Organizational performance measurement is the foundation in realizing performance-based government as stated in Presidential Regulation Number 81 of 2010 concerning the Grand Design of Bureaucratic Reform 2010-2025. The strategic target of Bureaucratic Reform in this final phase (2020-2024) is the realization of performance based government, where the basis is performance measurement. The research uses mixed methods for research purposes, namely: 1) Explaining the 12 stages of implementing the balanced scorecard in improving performance accountability including improving planning and budgeting as well as managing government performance; 2) Explaining the development of KKP performance through improving the achievements of the four BSC perspectives; and 3) Explaining the improvement of KKP organizational performance before and after using the balanced scorecard. Organizational performance assessment is carried out in the category of NKO achievement (Organizational Performance Value): low/red where  $X < 80\%$ ; medium/yellow  $80\% \leq X < 100\%$ ; high/green  $100\% \leq X < 120\%$ . The NKP (Perspective performance value): low/red  $X < 75\%$ ; medium/yellow  $75\% \leq X < 90\%$ ; high/green  $90\% \leq X < 120\%$ ; with BSC perspective weight 1) learn and growth (weight 30%); 2) internal process (weight 30%); 3) customer (weight 15%) and 4) stakeholder perspective (weight 25%). Quantitative approach through descriptive statistical explanations to describe the four perspectives in improving the accountability of KKP performance. Meanwhile, the qualitative approach is to obtain more in-depth information on the comprehensive implementation of the BSC. The four perspectives in the BSC describe the level of organizational performance achievement in tiers from the Minister level, Echelon I, Echelon II, Echelon III, to echelon IV levels based on the outputs of the performance measurement application system, which were 1,122 KPIs in 2015; 11,653 KPIs in 2016; and 13,050 KKP in 2017. The results of the KKP sapk significance test are based on the maximum standard value of the Ministry of PAN & RB, which is above 0.5 (95%), while the achievement of organizational performance in the BSC of the KKP stakeholder perspective is 96% (2015); 90% (2016); and 95% (2017); with Organizational Performance Value (NKO) of 112% (2015); 104% (2016) and 98% (2017). Based on the results of the relationship test between BSC perspectives, a direct and indirect relationship was found where the Growth and Learning perspective has a positive direct relationship to the Internal IP process (business process) of 0.329; positive direct relationship to CP (Customer perspective) of 0.006; negative direct relationship to SH (stakeholder) of -0.047. IP perspective has a positive relationship to CP of 0.123 and a direct relationship to SH is positive of 0.108. These results show that there is a relationship between perspectives, although the value of this relationship is small, it cannot be ignored because the principle of causality applies from the output to the outcome/impact. It can be understood that changes in performance indicators, which are outcome in nature, for achieving the organization's strategic objectives, need a long period of time. The low indirect relationship between LG and CP is 0.038; IP to SH is 0.078, LG to SH is 0.066. Meanwhile, the distribution of social intervention in the KKP was found at the macro level in perspective. At the mezzo level it is found in the customer perspective, while the micro level is found more in the business process perspective. The outcome of the highest stakeholder perspective was achieved in 2015, namely 96%; 2016 (90%) and 2017 (95%).