

# Evaluasi Implementasi Penganggaran Berbasis Kinerja di Masa Pandemi Covid-19 Studi Kasus pada Kementerian Sekretariat Negara = Evaluation of the Implementation of Performance-Based Budgeting during the Covid-19 Pandemic Case Study at the Ministry of State Secretariat

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## Abstrak

Penelitian bertujuan mengevaluasi penganggaran berbasis kinerja di masa pandemi Covid-19 pada Kementerian Sekretariat Negara. Pandemi Covid-19 mendorong refocusing anggaran secara nasional dan berdampak pada kinerja Kementerian Sekretariat Negara karena capaian kinerja dapat terwujud apabila didukung anggaran yang memadai. Penelitian menggunakan strategi studi kasus (single case study) pada pendekatan kualitatif melalui instrumen dokumentasi data dan forum group discussion (FGD) dengan analisis data deskriptif kualitatif. Penelitian ini menarik karena meneliti suatu kementerian yang memberikan dukungan layanan kepada kepala negara dan kepala pemerintahan pada masa pandemi Covid-19 melalui instrumen penelitian FGD. Hasil analisis data tahun 2020-2022 menunjukkan bahwa penyerapan anggaran rata-rata kurang dari 95% karena tingginya dinamika dan intensitas kegiatan Presiden/Wakil Presiden. Terdapat fluktuasi efisiensi yang signifikan karena penghematan biaya perjalanan dinas akibat pembatasan sosial berskala besar. Sekalipun efisiensi meningkat, capaian output dan outcome tetap memenuhi target karena didukung transformasi digital dan pola kerja baru. Penelitian menyimpulkan bahwa penganggaran berbasis kinerja telah dilaksanakan sesuai ketentuan sebagaimana hasil evaluasi kinerja anggaran atas aspek implementasi, manfaat, dan konteks. Namun, terdapat kendala ketika terjadi pergantian personil, aplikasi, dan skala prioritas, sehingga diperlukan peningkatan kompetensi SDM dan kolaborasi lintas departemen di Kementerian Sekretariat Negara.

.....The research aims to evaluate performance-based budgeting during the Covid-19 pandemic at the Ministry of State Secretariat. The Covid-19 pandemic prompted a refocusing of the national budget and had an impact on the performance of the Ministry of State Secretariat because performance achievements can be realized if supported by an adequate budget. The research uses a single case study strategy on a qualitative approach through data documentation instruments and group discussion forums (FGD) with qualitative descriptive data analysis. This research is interesting because it examines a ministry that provides service support to heads of state and heads of government during the Covid-19 pandemic through FGD research instruments. The results of data analysis for 2020-2022 show that average budget absorption is less than 95% due to the high dynamics and intensity of the President/Vice President's activities. There are significant efficiency fluctuations due to savings in business travel costs due to large-scale social restrictions. Even though efficiency has increased, output and outcome achievements still meet targets because they are supported by digital transformation and new work patterns. The research concludes that performance-based budgeting has been carried out in accordance with the provisions as per the results of the budget performance evaluation on aspects of implementation, benefits, and context. However, there are obstacles when there are changes in personnel, applications, and priority scales, so that it is necessary to increase HR competence and cross-departmental collaboration at the Ministry of State Secretariat.