

ABSTRAK

Nama : M a h m u d i
Program Studi : Ilmu Administrasi
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Judul : Implementasi Sistem Penganggaran Berbasis Kinerja Studi
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Tesis ini membahas implementasi sistem penganggaran berbasis kinerja studi kasus Depnakertrans, dengan fokus penelitian terhadap tiga pilar penyusunan anggaran berbasis kinerja, yaitu: adanya indikator kinerja, adanya standar biaya dan, adanya evaluasi kinerja. Penelitian menggunakan pendekatan kualitatif dengan desain deskriptif. Hasil penelitian menunjukkan bahwa dalam kurun waktu tahun 2006 sampai dengan 2010, sistem penganggaran baru dengan tiga pilar penyusunan anggaran berbasis kinerja dimaksud, belum sepenuhnya diterapkan. Hasil penelitian menyarankan perlu kepastian regulasi dan pedoman yang mudah dipahami oleh Kementerian/Lembaga, perlu restruktusisasi program dan kegiatan, dan perlu peningkatan kapasitas sumber daya manusia.

Kata kunci: Sistem Penganggaran Berbasis Kinerja, Indikator Kinerja, Standar Biaya, Evaluasi Kinerja.

ABSTRACT

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Study Program : *Administrative Science*
 Major in Administrative and Public Policy
Title : *Implementation of Performance-Based Budgeting System*
 Case Study in Ministry of Labor Affairs and Transmigration

The thesis elaborate the implementation of performance-based budgeting system a case study of the Ministry of Labor Affairs and Transmigration, with a topic of research to the three pillars of performance-based budgeting system which are performance indicator, standard cost, and performance evaluation. The research used a qualitative approach with descriptive design. The research result shows that from 2006-2010 budgeting system with those 3 pillars haven't fully been adapted. As the Result from this research advice the needs of regulation assurance, guidelines easily understand by the ministry, also restructuring of the program, activities and developing of human resources capacity.

Key Words : *performance-based budgeting system, performance indicator, standard cost, and performance evaluation.*