

ABSTRACT

The Analysis of The Reward and Punishment System Implementation to The Performance of The Usage of The Ministerial/Institutional Budget

**by
Deri Saputra**

The objective of the research is to obtain the result on how reward and punishment system affects government institutions habit on the performance of the usage of their budget. The budget focused in the research is the Ministerial/Institutional Budget calculated to National Budget (APBN). This system is designed to deliver rewards as well as punishment to any government institutions fairly for their performance on managing the budget in the previous year. The reward and punishment are respectively in the form of addition or subtraction to the amount of the budget specifically for the upcoming year. This system is applied to motivate each government institution to increase the efficiency on their operating activities. The Ministry of Finance as the national treasurer uses operational efficiency as an assessment tool to evaluate the performance of each Ministry/Institution by comparing the output accomplishment and the realization to the current year's budget usage. It is generated from the research that reward and punishment system implementation to the performance of the usage of the Ministerial/Institutional Budget delivers a positive influence to the improvement of operational efficiency of government institutions.

Keywords: Reward, Punishment, Operational Efficiency, Budget, Budget Realization, Output Accomplishment

ABSTRAK

Analisis Penerapan Sistem *Reward* dan *Punishment* pada Anggaran Belanja Kementerian Negara/Lembaga

Oleh
Deri Saputra

Tujuan penelitian ini adalah untuk mengetahui pengaruh penerapan sistem *reward* dan *punishment* pada organisasi pemerintahan, yaitu pada penganggaran belanja Kementerian Negara/Lembaga (K/L) yang dimasukkan dalam perhitungan Anggaran Pendapatan dan Belanja Negara (APBN). *Reward* dan *punishment* pada prinsipnya diterapkan dalam rangka untuk memberikan penghargaan dan hukuman atas kinerja K/L pada tahun sebelumnya, yang kemudian akan menambah atau mengurangi anggaran pada tahun berjalan. Tujuan penerapan sistem ini adalah untuk memotivasi K/L agar dapat meningkatkan efisiensi operasionalnya. Efisiensi operasional merupakan penilaian yang dilakukan Kementerian Keuangan selaku bendahara umum negara untuk mengevaluasi kinerja K/L dengan membandingkan pencapaian output dengan realisasi anggaran tahun berjalan pada setiap K/L. Hasil pengujian atas penelitian ini menunjukkan bahwa ternyata penerapan *reward* dan *punishment* pada anggaran belanja K/L berpengaruh positif pada peningkatan efisiensi operasional.

Kata Kunci : ***Reward, Punishment, Efisiensi Operasional, Anggaran Belanja, Realisasi Anggaran, Pencapaian Output***