THE MEANING OF BUDGET IMPLEMENTATION PERFORMANCE INDICATORS IN DECISION-MAKING BY ECHELON OFFICIALS AT THE SECRETARIAT GENERAL OF THE HOUSE OF REPRESENTATIVES OF THE REPUBLIC OF INDONESIA

By T Denny Rifky

Abstract

This study analyzes how Echelon II and III officials at the Secretariat General of the House of Representatives of the Republic of Indonesia interpret Budget Implementation Performance Indicators (IKPA) in budget management decision making. The study applies a qualitative approach using Alfred Schutz's social phenomenology through the concepts of because motive and in-order-to motive, followed by interpretation based on Good Government Governance principles. Data were collected through in-depth interviews with key informants, supporting informants, an Expert Informant, and relevant document review. The findings show that IKPA meaning is interpreted not only as a technical budget performance score, but also as an instrument of accountability, control, evaluation, early warning, internal transparency, and decision making. Echelon II officials emphasize strategic-managerial meanings, whereas Echelon III officials emphasize operational-managerial meanings. The because motive is shaped by budget deviations experience, Performance Agreement demands, organizational reputation risks, and dynamic institutional needs. The in-order-to motive is reflected in the use of IKPA data to improve planning, control activities, determine budget adjustments or revisions, and formulate follow-up actions. IKPA utilization supports accountability, transparency, competence, digital adaptation, and collaboration, but remains uneven because of differences in data literacy, leadership commitment, interunit coordination, and data-use culture across organizational work units.

Keywords:*Budget Implementation Performance Indicators (IKPA), Phenomenology, Organizational reputation risks, Digital adoption budgetetary performance, Good Government Governance*

MAKNA INDIKATOR KINERJA PELAKSANAAN ANGGARAN DALAM PENGAMBILAN KEPUTUSAN PEJABAT ESELON DI SEKRETARIAT JENDERAL DEWAN PERWAKILAN RAKYAT REPUBLIK INDONESIA

Oleh T Denny Rifky

Abstrak

Penelitian ini bertujuan menganalisis bagaimana Pejabat Eselon II dan III di Sekretariat Jenderal DPR RI memaknai Indikator Kinerja Pelaksanaan Anggaran (IKPA) dalam pengambilan keputusan pengelolaan anggaran. Penelitian menggunakan pendekatan kualitatif dengan fenomenologi sosial Alfred Schutz melalui konsep *because motive* dan *in-order-to motive*, kemudian diinterpretasikan berdasarkan prinsip *Good Government Governance*. Data diperoleh melalui wawancara mendalam dengan informan kunci, informan pendukung, *Expert Informan*, serta telaah dokumen yang relevan. Hasil penelitian menunjukkan bahwa makna IKPA tidak hanya dimaknai sebagai angka teknis kinerja anggaran, tetapi juga sebagai instrumen akuntabilitas, alat kontrol, evaluasi, *early warning*, transparansi internal, dan dasar pengambilan keputusan. Pejabat Eselon II lebih menekankan makna strategis-manajerial, sedangkan Pejabat Eselon III lebih menekankan makna operasional-manajerial. *Because motive* terbentuk dari pengalaman menghadapi deviasi anggaran, tuntutan Perjanjian Kinerja, risiko reputasi organisasi, dan dinamika kebutuhan kelembagaan. *In-order-to motive* tercermin dalam penggunaan data IKPA untuk memperbaiki perencanaan, mengendalikan kegiatan, menentukan penyesuaian atau revisi anggaran, dan menyusun tindak lanjut. Pemanfaatan IKPA telah mendukung akuntabilitas, transparansi, kompetensi, adaptasi digital, dan kolaborasi, tetapi belum merata karena masih dipengaruhi literasi data, komitmen pimpinan, koordinasi antarunit, dan budaya penggunaan data. Temuan menegaskan bahwa ketersediaan data digital perlu diikuti kemampuan pejabat menafsirkan informasi dan mengubahnya menjadi keputusan organisasi yang konsisten, objektif, tepat, dan berkelanjutan.

Kata Kunci: Indikator Kinerja Pelaksanaan Anggaran, Fenomenologi, Risiko Reputasi Organisasi, Kinerja Anggaran Adopsi Digital, Tata Kelola Pemerintahan Yang Baik