

Budget Performance Analysis in LLDIKTI Region II Work Unit Based on Budget Implementation Indicators

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Abstract

The Budget Implementation Performance Indicator is an instrument used to monitor and evaluate the implementation of the budget of the Ministry/Institution work unit. The Budget Implementation Performance Indicator has 3 aspects, namely the quality aspect of budget planning, the quality aspect of budget implementation, and the quality aspect of budget implementation results. The indicators consist of eight components, namely the revision of DIPA, deviation from page III of DIPA, budget absorption, contractual spending, bill settlement, management of inventory and additional supply funds, dispensation of baiya warrants, and output achievements. LLDIKTI Region II as a work unit under the Ministry of Higher Education, Culture, Research and Technology plays an active role in the implementation of monitoring and evaluation with Budget Implementation Performance Indicators in measuring whether the budget implementation is good or not in the work unit which will later have an impact on the efficiency and effectiveness of budget use.

Keywords: Budget Implementation Performance Indicators, LLDIKTI Region II

1. Introduction

Budget implementation is one of the important aspects of state financial management, which aims to achieve effectiveness and efficiency in the use of public funds. In government work units, especially the Ministry of Education, Culture, Research, and Technology (Kemendikbud), budget implementation has a crucial role in supporting various educational and cultural programs and activities in Indonesia. One of the work units under the Ministry of Education and Culture that plays an important role is the Higher Education Service Institution (LLDIKTI), particularly LLDIKTI Region II, Palembang.

LLDIKTI Region II Palembang is responsible for managing and supervising the implementation of higher education in its area. In carrying out its duties, LLDIKTI Region II Palembang must ensure that the allocated budget is used optimally and in accordance with the plan set to create more effective and efficient state spending.

In 2022, the achievement of budget realization is Rp. 173,869,514,652- or 91.63% of the budget ceiling of Rp. 189,747,908,000- In 2023, the achievement of budget realization is Rp. 178,476,031,570- or 98.02% of the 2023 State Budget ceiling of Rp. 182,075,615,000-. In

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2024, the achievement of budget realization is Rp. 202,375,163,092- or 98.94% of the budget ceiling of Rp. 204,539,309,000-. It can be seen from Table 1:

Table 1.1 Performance Achievements in 2023

Year	Ceiling	Realization	%	Remaining Ceiling
2022	189.747.908.000	173.869.514.652	91.63	15.878.393.348
2023	182.075.615.000	178.476.031.570	98.02	3.599.583.430
2024	204.539.309.000	202.375.163.092	98.94	2.164.145.908

In the implementation of the budget, the Ministry of Finance stipulates several aspects in determining the assessment of an agency unit that has a good quality of budget implementation performance which is regulated in the Technical Regulation on the Assessment of Performance Indicators for the Implementation of the Budget of State Ministries/Institutions through the Budget Implementation Indicators which consists of 8 indicators which are categorized in 3 aspects, namely:

1. Quality Aspects of Budget Planning
Consists of DIPA Revision and Deviation indicators Page III DIPA
2. Quality Aspects of Budget Implementation
Consisting of Budget Absorption, Contractual Expenditure, Bill Settlement, UP and TUP Management, and SPM Dispensation.
3. Quality Aspects of Budget Implementation Results
Consists of Output Achievements.

In the 2022 Fiscal Year, the value of the LLDIKTI Region II Budget Implementation Indicator is 96.58%. In the 2023 Fiscal Year, the value of the LLDIKTI Region II Budget Implementation Indicator is 96.70%. and in the 2024 Fiscal Year, the value of the LLDIKTI Region II Budget Implementation Indicator is 99.06%. This is illustrated in Figure 1.

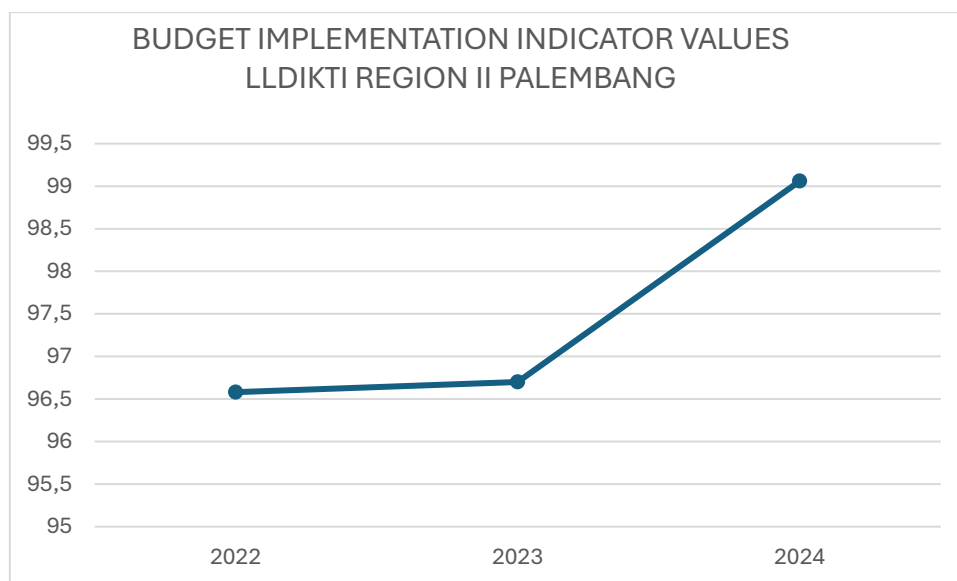


Figure 1. Value of LLDIKTI Budget Implementation Indicators Region II

In figure 1. It can be seen that there is an increase in the achievement of budget implementation performance every year. To find out what are the causes of the increase in the achievement of budget implementation performance and it is also necessary to analyze what causes the value of the budget implementation performance achievement in LLDIKTI Region II to be less than optimal, it is necessary to study the assessment of each indicator so that it is possible to get which indicators are plus points and which indicators need special attention.

2. Literature Review

2.1. Budget

A budget is a plan that is systematically prepared in the form of numbers and expressed in monetary units that include the activities of the entire Company for a certain period in the future (Fuad, et al., 2020).

There are 5 budget functions (Suhardi, 2019), including:

1. As a guideline for the Company's work
2. As an integrated planning
3. Coordination tools
4. As a supervisor (*controlling*)
5. As a tool for evaluating the Company (*evaluating*)

2.2. Budget Implementation Performance Indicators

Based on the [Regulation of the Minister of Finance \(PMK\) Number 195 of 2018](#), the Budget Implementation Performance Indicator, hereinafter referred to as IKPA, is an indicator set by the Ministry of Finance as the BUN (State General Treasurer) to measure the quality of the performance of the implementation of the budget of State Ministries/Institutions in terms of suitability for planning, effectiveness of budget implementation, efficiency of budget implementation, and compliance with regulations.

The Budget Implementation Performance Indicator, hereinafter abbreviated as IKPA, is an indicator set by the Ministry of Finance as BUN to measure the quality of the performance of the implementation of the budget of State Ministries/Institutions in terms of the quality of budget planning implementation, the quality of budget implementation, and the quality of budget implementation results ([Perdirjen Pb number Per-5/PB/2022](#)).

3. Research Methods

The research method used is qualitative descriptive. The descriptive method is a method used to describe or analyze the results of a research but is not used to make a broader conclusion (Sugiyono, 2014). Writing that represents the actual state of the object being studied, according to the actual state at the time of the direct research. Research methods are the plans and procedures that encompass steps, ranging from broad assumptions to detailed methods, in data collection. The qualitative approach in this study involves matching the actual data with applicable rules using a descriptive method.

The data used in this study includes primary data (data obtained directly from the source) and secondary data (data obtained indirectly). The data collection technique employed in this study utilizes interview techniques, document analysis, and literature review. Interviews were

conducted by researchers to Echelon II and Echelon III Officials, as well as the planning and budgeting operator team. The study of the documents was carried out by studying the documents for the implementation of the LLDIKTI Region II budget for FY 2022 to FY 2024, the Regulation of the Minister of Finance and the Director General of Treasury related to the Budget Implementation Performance Indicators. Meanwhile, literature studies are carried out by studying the results of previous research related to similar topics in scientific journals as literacy materials. The data analysis technique in this study was carried out with the stages of data reduction, data presentation, and conclusion drawn.

4. Results and Discussion

The IKPA value is the sum of the values of each indicator, weighted according to its importance. The IKPA value of the task force is the result of the calculation of the value of each indicator with the weighting of each indicator based on the IKPA transaction data on the task force.

IKPA values are categorized into:

1. Very good, if the IKPA value ≥ 95
2. Well, if $89 \leq$ the IKPA value < 95
3. Enough, if $70 \leq$ the IKPA value < 89 , or
4. Less, if the IKPA value < 70

Each indicator has its own weighting, which can be seen in the following figure:

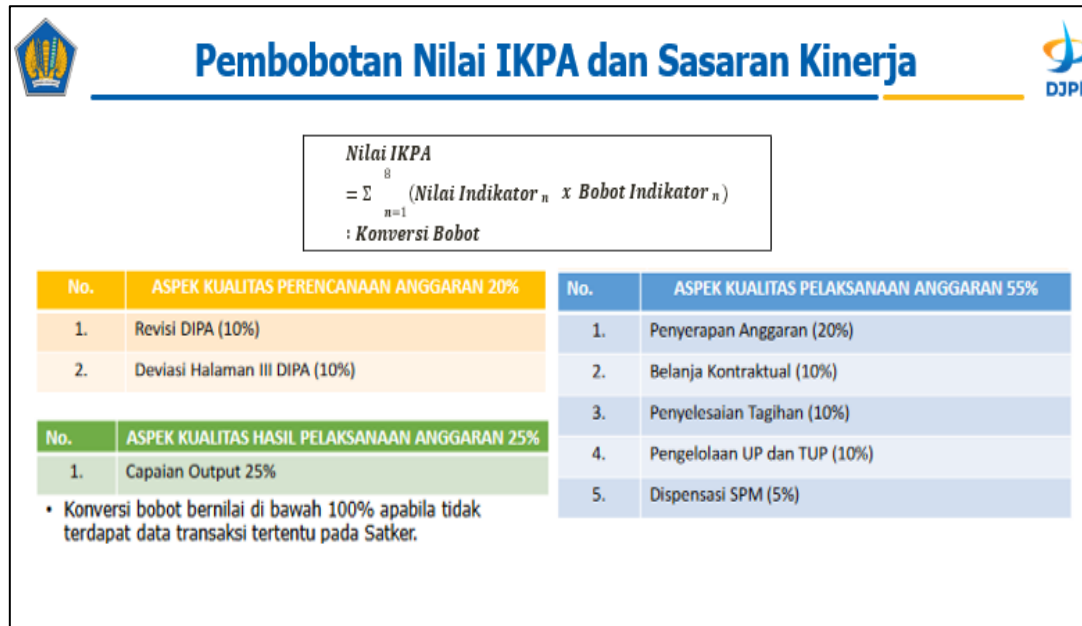


Figure 2. Weighting of IKPA Values and Performance Targets

(Source: Directorate General of Treasury, 2023)

The assessment of Budget Implementation Indicators by the Ministry of Finance is based on 8 indicators set out in the Regulation of the Director General of Budget Number Per-5/PB/2022. However, in 2024 there will be a reformulation, where there will be changes, including the

SPM dispensation indicator contained in the quality aspect of budget implementation is no longer part of the assessment calculation, but directly reduces the overall IKPA assessment.

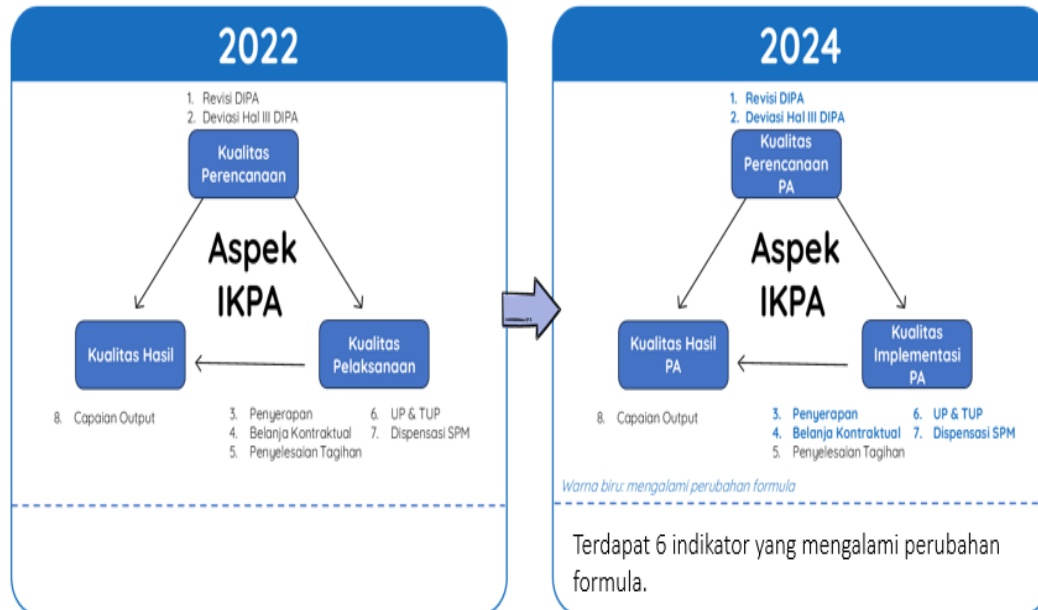


Figure 3. IKPA Reformulation
(Source: Directorate General of Treasury, 2023)

Note:

Aspek IKPA = IKPA Aspect
Kualitas Hasil = Result Quality
Kualitas pelaksanaan = Implementation result
Capaian output = output achievement
Penyerapan = Absortion
Belanja Kontraktual = Contractual Expenditures
Penyelesaian tagihan = Invoice settlement

Aspek IKPA = IKPA Aspect
Kualitas hasil PA = PA result quality
Kualitas Implementasi PA = PA Implementation result
Capaian output = output achievement
Penyerapan = Absortion
Belanja Kontraktual = Contractual Expenditures
Penyelesaian tagihan = Invoice settlement

To determine this, the LLDIKTI Region II budget performance can be analyzed through the achievement data of each budget implementation indicator for the 2022 Fiscal Year, 2023 Fiscal Year, and 2024 Fiscal Year, as well as for each quarter of each year. The IKPA achievement data for each indicator, each quarter, and each year can be seen through the table below:

No	Indikator	TA 2022				TA 2023				TA 2024			
		TW 1	TW 2	TW 3	TW 4	TW 1	TW 2	TW 3	TW 4	TW 1	TW 2	TW 3	TW 4
1	Revisi DIPA	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00
2	Deviasi Hal.III DIPA	100,00	100,00	89,93	89,23	72,69	69,55	73,06	77,62	100,00	100,00	100,00	100,00
3	Penyerapan Anggaran	87,81	92,20	92,86	94,16	82,89	91,45	93,23	94,92	100,00	98,88	99,06	99,30
4	Belanja Kontraktual	92,00	94,28	95,56	96,36	100,00	100,00	100,00	100,00	100,00	100,00	96,00	92,00
5	Penyelesaian Tagihan	100,00	90,91	93,75	95,45	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00
6	Pengelolaan UP dan TUP	100,00	98,64	98,99	96,42	100,00	99,79	99,88	99,55	100,00	100,00	100,00	100,00
7	Dispensasi SPM	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	100,00	-	-
8	Capaian Output	100,00	100,00	98,45	100,00	69,98	71,34	81,42	100,00	100,00	100,00	100,00	100,00

Table 1 Achievement Table of IKPA LLDIKTI Region II FY 2022-FY 2024
(Source: LLDIKTI Region II Financial Report, 2024)

According to the data above, several indicators require attention. In 2022, the performance achievement in the Budget Absorption Indicator in the first quarter achieved 87.81 percent, for the DIPA Page III Deviation Indicator, the performance achievement decreased in the third quarter and the fourth quarter.

Overall, the IKPA LLDIKTI Region II score has been categorized as very good, because the IKPA LLDIKTI score ≥ 95 . To find out the assessment per indicator, you can see from the figure below:



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LEMBAGA LAYANAN PENDIDIKAN TINGGI WILAYAH II PALEMBANG

INDIKATOR PELAKSANAAN ANGGARAN

Sampai Dengan : MARET

No	Kode KPPN	Kode BA	Kode Satker	Uraian Satker	Keterangan	Kualitas Perencanaan Anggaran		Kualitas Pelaksanaan Anggaran					Kualitas Hasil Pelaksanaan Anggaran	Nilai Total	Konversi Bobot	Nilai Akhir (Nilai Total/Konversi Bobot)
						Revisi DIPA	Deviasi Halaman III DIPA	Penyerapan Anggaran	Belanja Kontraktual	Penyelesaian Tagihan	Pengelolaan UP dan TUP	Dispensasi SPM	Capaian Output			
1	014	023	723010	LEMBAGA LAYANAN PENDIDIKAN TINGGI WILAYAH II PALEMBANG	Nilai	100.00	100.00	87.81	92.00	100.00	100.00	100.00	100.00	96.76	100%	96.76
					Bobot	10	10	20	10	10	10	5	25			
					Nilai Akhir	10.00	10.00	17.56	9.20	10.00	10.00	5.00	25.00			
					Nilai Aspek	100.00		95.96					100.00			

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Sesuai [Perdirjen Perbendaharaan PER-5/PB/2022](#) , indikator Revisi DIPA dan Penyerapan Anggaran tidak dihitung di Triwulan I 2022

Figure 3. IKPA per indicator TW 1 FY 2022
(Source: LLDIKTI Region II , 2024)

In the first quarter, some indicators were not optimal, namely the budget absorption indicator which only reached a value of 87.81 percent. This is due to the failure to achieve the budget absorption target in January and February 2022 in the first quarter. There is a transition to post-covid spending policies, adjustments to activity programs. The budget absorption target in the first quarter is Rp. 34,485,544,000. while the budget appropriation until the first quarter was only achieved by Rp. 30,283,476,665,-. The details of the budget absorption achievement data in the first quarter can be seen in the figure below:

TOTAL NOMINAL TARGET	TOTAL PAGU	PENYERAPAN S.D PERIODE INI	TARGET PERIODE INI (%)	PERSEN (%) S.D PERIODE INI	NILAI KINERJA PENYERAPAN (TW)	NILAI INDIKATOR PENYERAPAN
34,485,544,000	174,777,397,000	3,418,166,498	19.73	1.96	9.91	9.91
34,485,544,000	174,777,397,000	16,597,527,064	19.73	9.50	48.13	48.13
34,485,544,000	174,777,397,000	30,283,476,665	19.73	17.33	87.81	87.81

Figure 4. Details of Budget Absorption in the First Quarter

(Source: LLDIKTI Region II , 2024)

In the third quarter and fourth quarter, the performance achievement on the DIPA Page III Deviation Indicator decreased, which initially in the first and second quarters achieved 100%, but in the third and fourth quarters it decreased to 89.93% and 89.23%. The cause of the decline in achievement is due to a leadership transition, namely the replacement of the Head of LLDIKTI Region II, this has an impact on the progress of the implementation plan of activities that have undergone several changes and the implementation scheme that can change from the initial plan resulting in difficulties in calculating the fund withdrawal plan for the next 3 months accurately.



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LEMBAGA LAYANAN PENDIDIKAN TINGGI WILAYAH II PALEMBANG

INDIKATOR PELAKSANAAN ANGGARAN

Sampai Dengan : DESEMBER

No	Kode KPPN	Kode BA	Kode Satker	Uraian Satker	Keterangan	Kualitas Perencanaan Anggaran		Kualitas Pelaksanaan Anggaran					Kualitas Hasil Pelaksanaan Anggaran	Nilai Total	Konversi Bobot	Nilai Akhir (Nilai Total /Konversi Bobot)
						Revisi DIPA	Deviasi Halaman III DIPA	Penyerapan Anggaran	Belanja Kontraktual	Penyelesaian Tagihan	Pengelolaan UP dan TUP	Dispensasi SPM	Capaian Output			
1	014	023	723010	LEMBAGA LAYANAN PENDIDIKAN TINGGI WILAYAH II PALEMBANG	Nilai	100.00	89.23	94.16	96.36	95.45	96.42	100.00	100.00	96.58	100%	96.58
					Bobot	10	10	20	10	10	10	5	25			
					Nilai Akhir	10.00	8.92	18.83	9.64	9.55	9.64	5.00	25.00			
					Nilai Aspek	94.62		96.48					100.00			

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Sesuai Perdirjen Perbendaharaan PER-5/PB/2022 , indikator Revisi DIPA dan Penyerapan Anggaran tidak dihitung di Triwulan I 2022

In the 2023 Fiscal Year, the Figure 5. IKPA Quarter IV FY 2022

(Source: LLDIKTI Region II, 2024)

IPA Page III Deviation Indicator, where in the first quarter the performance achievement of the DIPA Page III Deviation Indicator obtained a score of 72.69%, in the second quarter it obtained a score of 69.55%, in the third quarter it obtained a score of 73.06%, and in the fourth quarter it obtained a score of 77.62%.

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LEMBAGA LAYANAN PENDIDIKAN TINGGI WILAYAH II PALEMBANG													
INDIKATOR PELAKSANAAN ANGGARAN													
Sampai Dengan : DESEMBER													
No	Kode KPPN	Kode BA	Kode Satker	Uraian Satker	Keterangan	Kualitas Perencanaan Anggaran		Kualitas Pelaksanaan Anggaran					Kualitas Hasil Pelaksanaan Anggaran
						Revisi DIPA	Deviasi Halaman III DIPA	Penyerapan Anggaran	Belanja Kontraktual	Penyelesaian Tagihan	Pengelolaan UP dan TUP	Dispensasi SPM	Capaian Output
1	014	023	723010	LEMBAGA LAYANAN PENDIDIKAN TINGGI WILAYAH II PALEMBANG	Nilai	100.00	77.62	94.92	100.00	100.00	99.55	100.00	100.00
					Bobot	10	10	20	10	10	10	5	25
					Nilai Akhir	10.00	7.76	18.98	10.00	10.00	9.96	5.00	25.00
					Nilai Aspek	88.81		98.89					100.00

Figure 6. IKPA Quarter IV FY 2023

(Source: LLDIKTI Region II , 2024)

The decrease in performance achievements on page III of DIPA is due to the implementation of the Seruni Advance application for the process of proposing the disbursement of lecturer professional allowances and professor honorary allowances for civil servant lecturers and non-civil servant lecturers, according to a letter from the Secretary General of the Ministry of

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Education, Culture, Research, and Technology number 73583/A.A1/PR.07.04/2022 dated December 14, 2022 concerning the Mechanism for the Distribution of Lecturer Professional Allowances (TPD) and Professor Honorary Allowances (TKGB) for Civil Servants and Non-Civil Servants in Higher Education Service Institution Environment through the Seruni Advance Application. The existence of technical obstacles in the form of inconsistencies in rank, class, and working period resulted in the non-conformity of the nominal that must be paid to lecturers. So that there was a delay in payments in January and February, then it began to be paid in stages at the end of March and continued in the following month. Considering the size of the delayed TPD-TKGB disbursement budget, it causes a fairly high deviation in employee expenditure accounts and also has an impact on the achievement value of the DIPA Page III Indicator during the 2023 fiscal year.

In the 2024 Fiscal Year, the performance achievements of LLDIKTI Region II received almost perfect scores in each of its indicators. There is only a small note for the Contractual Expenditure Indicator which in the fourth quarter experienced a decrease in achievement by obtaining a performance score of 92%.



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA

LEMBAGA LAYANAN PENDIDIKAN TINGGI WILAYAH II PALEMBANG

INDIKATOR PELAKSANAAN ANGGARAN

Sampai Dengan : DESEMBER

No	Kode KPPN	Kode BA	Kode Satker	Uraian Satker	Keterangan	Kualitas Perencanaan Anggaran		Kualitas Pelaksanaan Anggaran				Kualitas Hasil Pelaksanaan Anggaran	Nilai Total	Konversi Bobot	Dispensasi SPM (Pengurang)	Nilai Akhir (Nilai Total/Konversi Bobot)
						Revisi DIPA	Deviasi Halaman III DIPA	Penyerapan Anggaran	Belanja Kontraktual	Penyelesaian Tagihan	Pengelolaan UP dan TUP	Capaian Output				
1	014	023	723010	LEMBAGA LAYANAN PENDIDIKAN TINGGI WILAYAH II PALEMBANG	Nilai	100.00	100.00	99.30	92.00	100.00	100.00	100.00	99.06	100%	0.00	99.06
					Bobot	10	15	20	10	10	10	25				
					Nilai Akhir	10.00	15.00	19.86	9.20	10.00	10.00	25.00				
					Nilai Aspek	100.00		97.83				100.00				

Figure 7. IKPA FY 2024
(Source: LLDIKTI Region II , 2024)

The contract data indicator takes into account the following components of compliance and acceleration:

Compliance: Timeliness of contract delivery within 5 working days from the date of contract signing.

Acceleration: acceleration – pre-DIPA contract, Acceleration – Expenditure Contract 53 with a value of 50 million to 200 million, completed in the first quarter

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Indikator Belanja Kontraktual																
Kode SATKER 723010 Periode 12																
TIDAK ADA FILTER																
NO.	KODE SATKER	NAMA SATKER	KODE KPPN	PERIODE	KOMPONEN DISTRIBUSI AKSELERASI KONTRAK			KOMPONEN AKSELERASI KONTRAK DINI			KOMPONEN AKSELERASI BELANJA 53			NILAI		
					JUMLAH KONTRAK	JUMLAH KONTRAK SMT I	NILAI KOMPONEN	JUMLAH KONTRAK TW I	JUMLAH KONTRAK AKSELERASI	NILAI KOMPONEN	JUMLAH KONTRAK BELANJA 53	JUMLAH KONTRAK AKSELERASI	NILAI KOMPONEN	NILAI		
^	v	^	v	^	v	^	v	^	v	^	v	^	v	^	v	^
8	723010	LEMBAGA LAYANAN PENDIDIKAN TINGGI WILAYAH II PALEMBANG	014	08	15	19	100.00	5	0	110.00	1	0	90.00	100.00		
9	723010	LEMBAGA LAYANAN PENDIDIKAN TINGGI WILAYAH II PALEMBANG	014	09	19	19	100.00	5	0	110.00	3	0	80.00	96.00		
10	723010	LEMBAGA LAYANAN PENDIDIKAN TINGGI WILAYAH II PALEMBANG	014	10	22	19	100.00	5	0	110.00	3	0	80.00	96.00		
11	723010	LEMBAGA LAYANAN PENDIDIKAN TINGGI WILAYAH II PALEMBANG	014	11	26	19	80.00	5	0	110.00	3	0	80.00	92.00		
12	723010	LEMBAGA LAYANAN PENDIDIKAN TINGGI WILAYAH II PALEMBANG	014	12	26	19	80.00	5	0	110.00	3	0	80.00	92.00		

Figure 8. Indicators of Contractual Expenditure for FY 2024
(Source: LLDIKTI Region II , 2024)

From the results of the analysis and discussion above, it shows that the 8 Budget Implementation Performance Indicators set by the Ministry of Finance stipulated through the Director General of Treasury Number Per-5/PB/2022 have an impact on Region II Higher Education Service Institutions. This can be seen from the performance of the implementation of the LLDIKTI Region II budget during the period of the 2022 fiscal year to the 2024 fiscal year, which is getting better. Where in the 2022 fiscal year the achievement of IKPA LLDIKTI Region II is 96.58%, in the 2023 fiscal year it is 96.70, and in the 2024 fiscal year it is 99.06%.

This also shows that the magnitude of the role of budget supervision and evaluation in the implementation of the budget in LLDIKTI Region II is shown to be the quality of budget implementation in LLDIKTI Region II Palembang with the acquisition at the end of 2024:

1. Budget Planning Quality with an aspect value of 100%
2. The Quality of Budget Implementation with an aspect value of 97.83%, and
3. Quality of Budget Implementation Results with an aspect value of 100%.

From the data, it can be seen that the use of the budget by LLDIKTI Region II is not only 100% realized, but the output achievements resulting from the implementation of the budget are in the form of maximum effectiveness and efficiency.

5. Conclusion

Based on the analysis that has been presented in Chapter IV, conclusions can be drawn, which are as follows:

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1. The performance of budget implementation in LLDIKTI Region II from the 2022 fiscal year to the 2024 fiscal year is getting better from year to year, as can be seen from the achievement of budget performance based on the Director General of Treasury number Per-5/PB/2022 which is increasing from year to year. Especially in 2024 which achieves almost perfect performance scores. However, there are some minor improvements for several indicators that are influenced by certain policies and conditions, both from central policies and internal conditions that occur in work units.
2. The existence of supervision and evaluation through the Director General of Treasury number Per-5/PB/2022, where there is supervision and evaluation from three aspects, namely the quality of budget planning, the quality of budget implementation, and the quality of budget implementation results, have a significant impact on the achievement of LLDIKTI Region II budget performance.

Based on the conclusion above, it is necessary to give some suggestions as follows:

1. There needs to be careful planning and several options made when planning activity programs with a joint commitment so that changes in internal and external policies can be minimized.
2. The implementation of the Directorate General of Treasury Regulation number Per-5/PB/2025 should continue to be evaluated and improved on several indicators that have experienced a decrease in performance value so that in the future the performance achievements of each indicator will obtain maximum results.

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