

Analysis of the Implementation of the Work Plan and Budget Year 2023 Towards the Value of Budget Performance Evaluation at Surabaya State University

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Abstract. Universitas Negeri Surabaya (UNESA) has been designated as a Legal Entity State University (PTN BH) that manages academic and non-academic activities autonomously, in accordance with Government Regulation of the Republic of Indonesia number 37 of 2022. In line with this mandate, UNESA needs to develop an effective and accountable Annual Work Plan and Budget (RKAT) to ensure optimal governance and performance achievement. However, the Budget Performance Evaluation (EKA) of the RKAT implementation shows a gap between the budget absorbed and the resulting output achievements. This research aims to analyse the implementation of the 2023 RKAT against the EKA score at UNESA in order to identify constraints and propose improvements in budget management. The research method used was descriptive qualitative, by collecting and analysing qualitative data describing phenomena related to budget implementation in 44 faculties/work units at UNESA. The results showed that 45.45% of the faculties/work units had EKA scores in the good category, while the rest were in the fair, poor, and very poor categories, with an average EKA score of 74.54 or the fair category. The findings suggest that optimising the monitoring and evaluation process, as well as adjusting the indicators and output targets in the RKAT, are needed to improve the budget performance of faculties/work units at UNESA.

Keywords. Annual Work and Budget Plan (RKAT) and Budget Performance Evaluation (EKA).

1. Introduction

Higher education in Indonesia has an important role in educating the nation, as explained in Law No. 12/2012 on Higher Education. Universities consist of State Universities (PTN), which are established by the government, and Private Universities (PTS), which are organised by the community through foundations or organising bodies. Law No. 20/2003 and Government Regulation No. 60/1999 explain that universities through faculties or study programmes have the main task of developing and improving human resources in order to achieve the progress of the nation and civilisation.

However, improving the quality of higher education is not an easy thing because it involves many complex aspects in the tri darma of higher education, it requires proper planning, availability of funding that is fulfilling and integrated management of the education system. The management of financial resources that is well planned plays a significant role in the operational activities of higher education as a non-profit organisation that oversees the vision and mission based on applicable legal provisions.

In line with bureaucratic reforms that must be implemented in various institutions, including the Directorate of Higher Education, the financial management at Universitas Negeri Surabaya (UNESA) has undergone significant changes with the transformation of UNESA into a Legal Entity State University (PTN BH) in accordance with Government Regulation of the Republic of Indonesia Number 37 of 2022. UNESA as a PTN BH has autonomy in managing academic and non-academic activities but still refers to the applicable education regulations. One of the demands in this autonomous governance is the preparation of an Annual Work Plan and Budget (RKAT) that is effective, efficient, transparent, and accountable, as stipulated in the Minister of Finance Regulation Number 62 Year 2023.

To ensure effective use of the budget, an Evaluation of Budget Performance (EKA) is required, which measures output achievement, budget absorption, efficiency, and consistency of budget absorption with planning. This evaluation is conducted through the RAVASA application, a system developed to compile, monitor, and evaluate budget implementation at UNESA. Based on Minister of Finance Regulation No. 22/PMK.02/2021, EKA aims to provide performance information on budget utilisation, so as to provide recommendations for improving budget performance in the future.

Therefore, this study aims to analyse the implementation of the 2023 RKAT against the EKA value at UNESA so as to produce recommendations for policy making. The main focus of this research is to analyse the value of the Budget Performance Evaluation that has been carried out whether it has fulfilled the 4 (four) measurement variables required in the regulation of the minister of finance, the value obtained whether it meets the good category, and whether the EKA value has been used as an improvement in budget performance for the following year..

2. Literature review

2.1. Budget

The budget, as a detailed plan on the use of financial resources, is a vital instrument in the management of state finances, which is regulated in Law No. 17/2003 (PP RI, 2003), with two main types, namely APBN and APBD. Budgets should be prepared based on democratic,

fair, transparent, and accountable principles (Bastian, 2010), as well as being performance-oriented that links funding to efficient and effective results, as described by Garrison, Norren, and Brewer (2007) and Bastian (2006) and Rahmad Saleh (2021). This performance-based budgeting approach is further emphasised by PP RI (2023) to ensure optimal resource allocation.

2.2. Work and Budget Plan

The Work and Budget Plan (RKA) is an annual financial planning document that is important in directing budgeting policies at the ministry, institution and university level. Government Regulation Number 90 of 2010 regulates the principle of budget allocation based on work unit performance by maintaining accountability (Yunita & Azis, 2020). Government Regulation Number 6 of 2023 strengthens the principles of Quality Expenditure, namely efficiency, effectiveness, priority, transparency, and accountability (Wahyudi, 2023). A good RKA is expected to result in optimal resource allocation to support organisational goals (Setiawan, 2022). In addition, the RKA also includes details of activities, budgets, and performance targets, and calculates budget feasibility based on needs and economic costs (Permenkeu No. 208/PMK.02/2019). Effective implementation of the RKAT, taking into account the results of budget performance evaluation, is expected to improve the efficiency and effectiveness of budget management to achieve strategic goals (Utami & Hermawan, 2021; Andriyani & Setiawati, 2022).

2.3. Budget Performance Evaluation

Budget Performance Evaluation (EKA) is the process of measuring and analysing budget performance based on the ministry or institution's Work and Budget Plan (RKA) (Ministry of Finance Regulation No. 22/PMK.02/2021). EKA includes aspects of implementation which include variables of output achievement, budget absorption, efficiency, and consistency of budget absorption with planning (Ministry of Finance RI, 2021). Research by Suryani et al. (2020) shows that EKA improves budget transparency and efficiency. This evaluation also has a positive impact on future budget planning by adjusting policy priorities and fund allocations (Hadianto & Sukrisno, 2019). The measured budget performance scores are then grouped to assist budget improvement decisions in the following year, as explained by Alfitri and Imaniah (2021), that a good EKA can improve budget governance and support more optimal development goals.

2.4. Level of Analysis

The choice of level of analysis determines the next level of budget expenditure. Lawrence L. Martin argues that results-based budgeting can be done at any level, for example at the programme/service level, agency/organisation level, country/municipal level or a combination thereof. The programme or service level takes the form of linking results to the programme or service level budget or through actual purchase of specific programme or service level results budgeting..

3. Method

This research uses a descriptive method with a qualitative approach, which focuses on analysing the implementation of the Annual Work and Budget Plan (RKAT) Year 2023 and the value of the Budget Performance Evaluation (EKA) at Surabaya State University

(UNESA). This research design aims to describe in depth the existing problems and produce measurable and valid data (Sugiyono, 2016). A case study approach was chosen to explore in detail the phenomenon that occurred at UNESA (Creswell, 2009). Data were collected through three techniques, namely observation, interviews, and documentation. Observations were conducted at work units within UNESA to observe the implementation of RKAT and the achievement of outputs and withdrawal of funds throughout 2023. Interviews were conducted with work unit leaders to gain further understanding of the RKAT implementation process. Documentation in the form of RKAT and EKA was taken from the RAVASA application managed by the Directorate of Planning and Development of UNESA. Data validation was carried out using source triangulation involving various related work units (Sugiyono, 2016). The data obtained consisted of primary data, which was collected through direct interviews, and secondary data, which was obtained from RKAT and EKA documents (Sugiyono, 2016). The data analysis method used refers to the Miles and Huberman model, which includes data collection, data reduction, data presentation, and conclusion drawing (Miles & Huberman, 1994). This analysis will provide an overview of the compatibility between the implementation of RKAT and EKA and provide recommendations for improving budget performance at UNESA.

4. Result and discussion

In general, the implementation of the faculty/work unit RKAT in 2023 has been carried out quite well, but the measurement and reporting process still requires improvement and assistance to ensure optimal results.

4.1. Analyse the Budget Performance Evaluation Score

The implementation of work plans and budgets in 2023 on the value of budget performance evaluation has fulfilled 4 (four) measurement variables required in the Regulation of the Minister of Finance of the Republic of Indonesia Number 22 / PMK.02 / 2021 concerning Measurement and Evaluation of Budget Performance on the Implementation of Work Plans and Budgets of Ministries of State / Institutions, including (1) The budget absorption variable from 44 existing faculties / work units, the average score is 89.79 multiplied by a weight of 9.7 so that the score is 8.71. (2) Consistency of Fund Withdrawal Plan (RPD) variable from 44 faculties/work units, the average score is 45.76 multiplied by 18.2 weight, resulting in a score of 8.33. (3) Budget efficiency variable from 44 faculties/work units, the average score is 69.33 multiplied by 28.6 weight, resulting in a score of 19.83. (4) Output Details Achievement (CRO) variable from 44 faculties/work units, the average score is 86.60 multiplied by a weight of 43.5 so that the score is 37.67. The average Budget Performance Evaluation Score of faculties/work units in 2023 is 74.54 with a sufficient category.

The Budget Performance Evaluation score of 44 faculties/work units that meet the good category is only 6.82%, the rest are still in the sufficient and insufficient categories. This can be seen in the table below:

Table 4.1 Recap of Budget Performance Evaluation Score Categories

No	EKA Score Category	Work Unit	%	Description
1	Good	20	45,45%	more than 80% up to 90%
2	Fair	18	40,91%	more than 60% up to 80%
3	Less	4	9,09%	more than 50% up to 60%
4	Very less	2	4,55%	up to 50%
Total		44	100.00%	

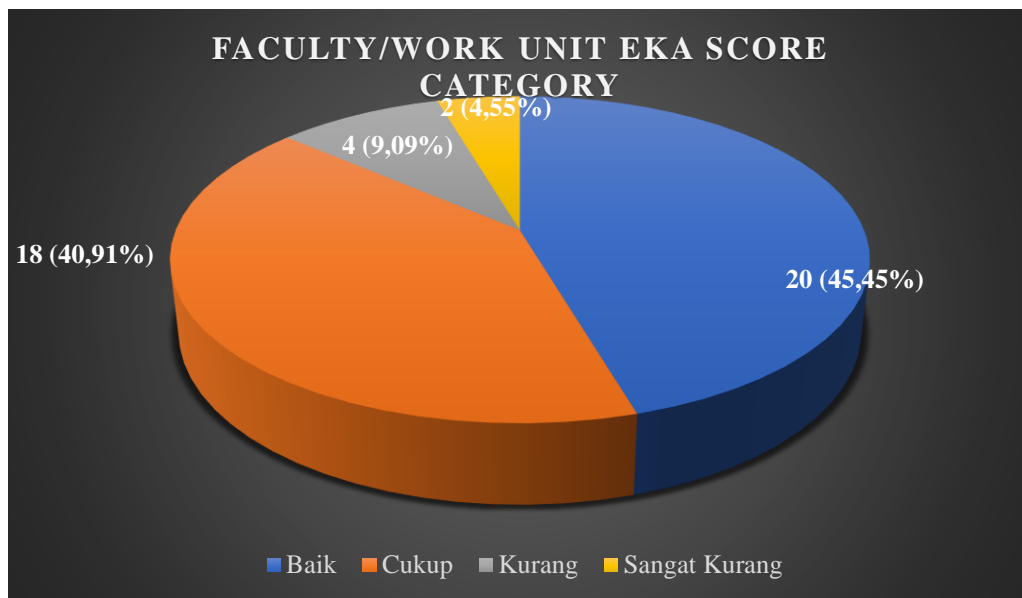


Figure 4.1 Category Diagram of Budget Performance Evaluation Score

From the table and diagram above, the highest category of faculty/work unit EKA value is good with a percentage of 45.45%, but on average it can be concluded that the EKA value of the faculty/work unit in 2023 is still considered sufficient. This is due to several things including the following:

Aspects of Budget Absorption

Budget absorption in faculties or work units is not yet optimal, especially in the aspect of internal monitoring and evaluation related to budget implementation. There are still faculties or work units that, until the end of the year, do not carry out all activities as planned, and the unimplemented activities are not accompanied by a revision of the Annual Work Plan and Budget (RKAT). Existing budget absorption is also not always matched by adequate output achievements. Budget absorption may not reach 100% (with an anomaly limit of +/- 20%), but this must be accompanied by a requirement that the Achievement of Output Details (CRO) must reach or exceed 100%, so that the output produced can be maximised with efficient use of the budget.

Consistency of Fund Withdrawal Plan (RPD) aspect

In the aspect of Consistency of Fund Withdrawal Plan (RPD), faculties or work units tend to

focus only on budget revisions when revising RKAT without updating the Fund Withdrawal Plan. As a result, the consistency between ceiling allocation and budget realisation is compromised, resulting in large deviations that lead to low RPD consistency scores. The further this value is from 100%, the more inconsistent the allocated and realised budgets are.

Aspects of budget efficiency

The budget efficiency aspect is closely related to the value of budget absorption and the achievement of detailed outputs. There are still faculties or work units whose budget realisation is less than 20% or, although close to 100%, is not matched by an adequate CRO value. Ideally, the CRO value should reach 100% or more (maximum up to 120%) so that budget efficiency can be considered optimal. Maximum efficiency (20/100%) is achieved when budget absorption is 80% with a CRO of 100%, or 100% budget absorption with a CRO of 120%.

Outcome of Output Details (CRO) aspect

In the Output Details Achievement (CRO) aspect, errors often occur in the selection of output indicators and determination of output volume targets at the beginning of the RKAT preparation. As a result, the achievements are often not in accordance with the indicators measured. Faculties or work units also often make RKAT revisions that focus only on the budget, without changing the output indicator targets. This causes output volume achievements to be smaller or larger than the target, which results in significant mismatches or anomalies (more than 20%). Some output indicators were not even achieved until December, even though the budget had been prepared, so the targets were not met. Given that the assessment weight of the Achievement of Output Details (CRO) is the highest among the four variables, if the CRO does not reach 100% or is fulfilled but not optimal (exceeding 100%), then automatically the Budget Performance Efficiency (EKA) score will also be low.

Other aspects

Another aspect to note is that the output indicators in the Action Plan and Budget Strategy Evaluation (RAVASA) that have been prepared by the Directorate of Planning, Development and Reporting have not accommodated all activities in the faculties or work units. For example, the Subdirectorate of the Centre for Excellence in Science and Technology in Cultural Arts experienced a mismatch between the outputs measured and the activities carried out, which led to a mismatch in achievements.

The year 2023 is the first year UNESA is conducting budget performance evaluation assessment on RAVASA application (UNESA's internal application) so that faculties/work units are still in the process of adjusting the filling of achievements and understanding related to the process. It is hoped that the assessment can be the basis for evaluation and improvement of budget performance for the following year and become a consideration for leaders in providing rewards or punishments.

4.2. Implementation of RKAT 2023 towards Budget Performance Evaluation

Interviews related to the implementation of the 2023 RKAT were conducted by inviting all representatives of the leadership and staff of the faculty/work unit. In the interview, the faculty/work unit explained the results of the RKAT implementation as outlined in the contents of the output achievements every month. The contents of the faculties/work units still have many notes, the following are the results of the analysis of notes in filling in the

output achievements of the faculties/work units: (1) There are output indicators, physical/volume achievements, descriptions, constraints, and solutions that have not been filled in all because each indicator item must be filled in all (not only certain periods) from January to December. (2) There are programmes/activities revised or deleted, but targets are not revised/deleted. (3) There are output targets set too high at the beginning so that the deviation with the realisation of achievements is too high. This is because during the preparation of the RKAT, there was a mistake in filling what should have been done nominally was filled in cumulatively / when revising the RKAT, the faculty / work unit did not revise the output target. The impact when the deviation is high is that the target is not achieved / the achievement filling is anomalous.

From the results of these analyses, the general recommendations for all work units, both those with poor scores and those with good scores, are as follows. First, during the preparation of the RKAT, faculties or work units are expected to be precise in determining indicators and output targets based on the activities to be implemented and achieved. This is important to ensure realistic and measurable planning. Second, during the revision of the RKAT, the faculty or work unit is expected to not only focus on revising the budget but also pay attention to changes in targets and the Fund Withdrawal Plan (RPD). Third, the head of the faculty or work unit is expected to always carry out regular internal monitoring and evaluation in the process of preparing, implementing, and measuring the RKAT. In addition, the Directorate of Planning, Development, and Reporting needs to continue to develop the RAVASA system, especially on the EKA assessment, so that it can operate optimally and be useful in improving the budget performance of the faculty or work unit. Leaders are also expected to carry out monitoring and evaluation every quarter by utilising the EKA assessment in RAVASA. This aims to improve the quality of planning, determine performance targets for the next fiscal year based on budget availability, anticipate obstacles and identify supporting factors that can affect target achievement, and determine the amount of budget needed to achieve these targets. Furthermore, it is suggested that there are additional output indicators in RAVASA so that all activities carried out by faculties or work units can be better accommodated. The Directorate of Planning, Development, and Reporting is also expected to provide assistance to faculties or work units related to EKA assessment. Lastly, leaders are expected to award the Budget Performance Value (NKA) to encourage faculties or work units to compete to improve their budget performance. With this strategy, it is expected that the quality of budget planning and implementation will improve significantly.

Specifically, no unit managed to meet the Budget Absorption weight, while only 2.2% of units were able to achieve adequate Fund Withdrawal Plan (RPD) Consistency. On the other hand, budget efficiency was only met by 31.8% of units, and the Achievement of Output Details (CRO) was only achieved by 4.5% of total units. To improve this performance, several comprehensive strategies need to be implemented. Firstly, units need to conduct strategic budget reviews by strengthening financial planning procedures and ensuring realistic and achievable targets. Real-time financial monitoring should be used to oversee budget absorption and make adjustments if deviations occur. Second, to improve the consistency of the RPD, more in-depth planning sessions should be held with unit heads and training on effective financial management organised. Collaboration with financial experts can also help in designing more accurate RPDs. Furthermore, budget efficiency can be improved through efficiency audits to identify and correct areas of waste. The use of technology to optimise

administrative processes should also be considered. Finally, to improve CRO, the unit should adopt a results-focused strategy by conducting specialised training that prepares the team to achieve output targets. In addition, a regular feedback system can help improve performance on an ongoing basis and ensure better outcomes are achieved.

5. Conclusion

This study analyses the implementation of the 2023 RKAT at Surabaya State University (UNESA) and evaluates budget performance based on four measurement variables stipulated in PMK No. 22/PMK.02/2021. The results show that although the RKAT implementation has been carried out well, there are obstacles in budget absorption, consistency of withdrawal plans, budget efficiency, and achievement of detailed outputs (CRO). The average budget performance was in the Fair category with a score of 74.54, with only 6.82% of faculties/work units achieving the Good category. It is recommended to improve the monitoring process, revise the RKAT more consistently, and optimise the use of the RAVASA application to support the improvement of budget performance in the future.

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