

ANALYSIS OF THE IMPLEMENTATION OF PERFORMANCE-BASED BUDGETING AT THE STATE CHRISTIAN INSTITUTE (IAKN) KUPANG

Ni Putu Jayanti Kusuma Devi¹, Petrus De Rozari², Mas'amah³

^{1,2,3}Faculty of Social and Political Sciences, Nusa Cendana University, Indonesia

Corresponding author: Ni Putu Jayanti Kusuma Devi

E-mail: devijayanti91113@gmail.com

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Abstract:

This study aims to analyze the extent to which performance-based budgeting is implemented at IAKN Kupang and to identify the factors that support and hinder its implementation. Using a qualitative approach, data were obtained through interviews, documentation, and observation, then analyzed using Miles and Huberman's interactive model, which includes data reduction, data presentation, and conclusion drawing. The results of the study show that the implementation of performance-based budgeting at IAKN Kupang has been carried out by utilizing a participatory (bottom-up) planning system and digital instruments. However, its implementation still emphasizes administrative aspects rather than the achievement of outcomes and tangible benefits. Factors that support the implementation of performance-based budgeting include leadership commitment, national regulatory support, and the role of internal quality assurance units. Meanwhile, the more dominant inhibiting factors are delays in fund disbursement, limited human resource competencies, weak coordination between units, the absence of Standard Operating Procedures (SOPs) and Key Performance Indicators (KPIs), and difficulties in measuring the achievements of non-physical programs. Overall, this study concludes that the implementation of performance-based budgeting at IAKN Kupang is still in a transitional stage towards a results-based budget management system. Therefore, improvement measures are needed in the form of increasing human resource capacity, developing clear performance indicators, strengthening coordination between units, and improving the fund disbursement mechanism, so that the budget can function optimally as an instrument to improve the quality of religious higher education services.

Keywords: Performance-Based Budgeting, Accountability, Effectiveness, IAKN Kupang, Public Financial Management.

INTRODUCTION

The implementation of Performance-Based Budgeting in Indonesia is part of the reform of state financial management, marked, among other things, by the issuance of Law Number 17/2003 concerning State Finance. Its performance information structure includes impact, outcome, output, activity/process, and input. To operationalize Performance-Based Budgeting, it utilizes performance indicators, cost standards, and performance evaluation instruments (Government Regulation, 2023).

The Kupang State Christian Institute, a higher education institution under the Ministry of Religious Affairs in East Nusa Tenggara Province, specifically in Kupang City, has a vision of "Realizing Civilized and Competent Christian Human Resources." In implementing its vision, mission, and goals, IAKN Kupang faces several challenges. IAKN Kupang faces challenges, as outlined in the suboptimal implementation of the Performance-Based Budget (ABK). One of the main issues that arises is the accumulation of activities and budgets at the end of the year, and



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performance achievements that have not met expectations in the Performance Agreement, despite budget realization reaching the maximum target. Some of these problems are caused by a lack of thorough planning and weak coordination between units in program implementation. Many activities that should be implemented evenly throughout the year are instead piled up in the final quarter, causing a sudden increase in workload. As a result, activity implementation is rushed, potentially reducing the quality of output and the effectiveness of budget utilization. Furthermore, the administrative process for disbursing funds is often delayed, further exacerbating the situation as activities can only be implemented when funds are available at the end of the year.

The following displays some secondary data illustrating several activities whose implementation exceeded the planned schedule for Fiscal Year 2024. The data is as follows:

Table 1. Schedule of Activity Plans and Activity Implementation Fiscal Year 2024

| No | Type of activity | Activity plan | Implementation of Activities |
|----|---|---|---|
| 1 | Phase II Graduation | September 2024 | December 2024 |
| 2 | Professional Allowance for Non-PNS Lecturers | February to December 2024 (every month) | June 2024, October 2024 and December 2024 |
| 3 | Educational Assistance for Education Personnel | July 2024 | Not Implemented |
| 4 | Payment of Honorarium for Dissertation Proposal Exam/Seminar, Dissertation Research Results Seminar | December 2024 | Not Implemented |
| 5 | Basic leadership training | March 2024 | December 2024 |
| 6 | National Seminar on Early Childhood Christian Education Study Program (Online) - FKIPK | March 2024 | Not Implemented |
| 7 | Anniversary | September 2024 | December 2024 |
| 8 | Technical Guidance for Research Publication and PKM -LP2M | November 2024 | December 2024 |
| 9 | Student Arts Performance of PMG-FSKK Study Program | June 2024 | December 2024 |
| 10 | Monitoring and Evaluation of Budget Absorption and Finance in 2024 | Oktober 2024 | December 2024 |

Source: Ministry of Finance's Sakti Application

Based on the data above, it can be explained that several planned activities experienced delays or could not be implemented at all due to various factors. This problem not only impacts the efficiency of budget use but also affects the institution's credibility in managing state finances. If the budget is not properly utilized, there is a possibility of a reduction in funding allocations in the following year, which could hamper various academic and non-academic programs. Therefore, improvements are needed in the planning, monitoring, and evaluation system for performance-based budget implementation at IAKN Kupang to ensure more effective and efficient use of existing funds and provide a tangible impact on institutional development. The following is secondary data illustrating the budget performance assessment at IAKN Kupang, as measured by the Work Unit's IKPA score for the 2022-2024 period (the last three years). The data is as follows:



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Table 2. Performance Agreement between the Directorate General of Christian Community Guidance and IAKN Kupang, 2022-2024

| Work Unit Name | Fiscal year | Budget Planning Quality | Quality of Budget Execution | Quality of Budget Implementation Results | Final score |
|----------------|-------------|-------------------------|-----------------------------|--|-------------|
| IAKN Kupang | 2022 | 82,63 | 90,22 | 100 | 91,03 |
| | 2023 | 89,91 | 99,62 | 100 | 97,79 |
| | 2024 | 92,13 | 95,99 | 100 | 94,62 |

Source: Om Span Ministry of Finance

Based on the data above, it can be explained as follows: in the last three-year period, namely 2022 to 2024, there was an increase in the Budget Planning Quality indicator, in 2022 the aspect value was 82.63; this aspect value increased to 89.91 in 2023 and increased again to 95.99 in 2024. The Budget Execution Quality indicator increased from 2022 to 2023, but decreased in 2024. Meanwhile, the Budget Execution Results Quality indicator remained or did not change, namely 100. As seen in the table above, the IKPA value in 2022 was 91.03; this IKPA value increased to 97.79 in 2023 and decreased in 2024 to 94.62. IKPA is a monitoring and evaluation tool for budget implementation to ensure that each work unit executes each state expenditure based on the concept of value for money. The following presents some secondary data describing the budget conditions at IAKN Kupang during the 2022-2024 period (the last three years). The first data relates to the budget ceiling and budget realization of IAKN from 2022 to 2024. The data is as follows:

Table 3. Annual Budget Realization at IAKN Kupang (2022-2024)

| Fiscal year | Budget Ceiling | Realization | Percentage (%) |
|-------------|----------------|----------------|----------------|
| 2022 | 42,414,673,000 | 41,827,109,211 | 98,61 |
| 2023 | 47,086,330,000 | 46,626,930,721 | 99,02 |
| 2024 | 57,008,861,000 | 55,556,122,681 | 97,45 |
| Average | | | 98,36 |

Source: Om Span Ministry of Finance

Over the past three years, budget implementation at the State Christian Institute (IAKN) Kupang has shown interesting dynamics worthy of further examination using a performance-based budgeting (PBK) approach. Based on budget data from 2022 to 2024, the total budget allocation has increased significantly from IDR 42.41 billion to IDR 56.01 billion. Budget realization has generally moved closer to the established targets, reflecting improvements in more realistic and measurable work program planning and implementation. However, the Performance Agreement and Budget Realization table reveals a gap between performance-based budget theory and the reality on the ground. There is a gap between high realization and suboptimal performance targets. At the end of the fiscal year, there is still a backlog of budget realization, numerous public complaints regarding services provided, and many tasks remain unsatisfactory to IAKN Kupang's leadership. Although budget planning and implementation have been carried out effectively, referring to the IAKN Kupang Strategic Plan and outlined in the Annual Work Program, it is clear that the implementation of performance-based budgeting still falls far short of expectations.



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METHODS

In this study, the researcher used a qualitative research design with a case study approach. Data were obtained through interviews with informants, observations, and document analysis. Informants were selected purposively, including university leaders, faculty leaders, and academics who had the ability and knowledge of information related to the research problem. Data sources consisted of primary data (interview results and direct observation) and secondary data (documents, official reports, and academic literature). To ensure the validity of the findings, triangulation techniques were used, including data sources, techniques, and collection time. Data analysis was carried out through a process of categorization, thematic interpretation, and inductive reasoning, in order to formulate collaboration patterns so that the results of this study were presented systematically and could be scientifically accounted for.

RESULT AND DISCUSSION

Implementation of Performance-Based Budgeting at the State Christian Institute (IAKN) Kupang.

Input. The input process for the performance-based budget at IAKN Kupang has implemented a bottom-up budgeting system in accordance with performance-based budgeting theory. Combined, these reveal two facets of the ABK input implementation at IAKN Kupang:

1. The ideal-normative face: needs identification should be conducted through analysis of needs, feasibility, risks, gaps, and evaluation of the previous year's performance. Technical mechanisms (RKT, RENOP, SBM, surveys) are cited as tools that should support objectivity.
2. The realistic face of implementation: in practice, these mechanisms remain administrative. Work unit proposals are often unquantifiable, priorities are difficult to determine, budget ceilings are determined by the Directorate General of Christian Community Guidance and SBM, and critical needs (human resources, facilities, technology) are often not accommodated.

IAKN Kupang has a strong conceptual awareness of the ABK principles, but the supporting instruments (IKU, SOPs, standard formulas) and organizational culture are not yet ready to enable concrete implementation. In other words, the input aspect of the ABK is still in a transitional phase: understanding has developed, but implementation remains stuck in old, administrative and incremental patterns. It aligns with the problem raised in this research's assumptions, namely that budget realization is high but performance is not optimal. The gap between ideals and reality in input identification is one of the main causes of the weak linkage between input, output, outcome, and expected benefits.

Thus, the input aspect of the ABK implementation at IAKN Kupang is still in a transitional phase. Awareness and understanding of the importance of analyzing needs, risks, and work unit participation have begun to grow among planners. However, without formal instruments in the form of performance indicators, SOPs, and performance-based allocation formulas, and without the support of a strong organizational culture, the ABK principles cannot be implemented effectively and consistently. From a performance-based budgeting perspective, research shows that inputs, including human resources, funding, and infrastructure, are available in accordance with planning documents. However, the primary issue lies not in quantitative availability but rather in the quality and appropriateness of these inputs' use.

This situation aligns with Hood's (1991) perspective within the New Public Management (NPM) framework, which emphasizes the importance of professional public officials, accurate



information systems, and efficient management mechanisms for optimal budget management. Weaknesses in the input aspect will have a systemic impact on all subsequent stages of the budget cycle, from planning to evaluation. From a normative perspective, Indonesian state financial regulations mandate the implementation of performance-based budgeting through Law No. 17 of 2003 concerning State Finance and Government Regulation No. 90 of 2010 concerning the Preparation of RKA-K/L. These regulations emphasize that every budget allocation must be based on measurable performance achievements, with input, output, outcome, benefit, and impact indicators. Furthermore, Bappenas (2017) introduced the "money follows program" approach, which requires budget allocations according to national priorities based on programs that deliver tangible results for the community. Therefore, from a normative perspective, the weaknesses in the quality of human resource planners and the limited baseline data at IAKN Kupang indicate a gap between regulations and implementation conditions.

The theory of Good Financial Governance is also relevant in explaining this issue. According to the Financial and Development Supervisory Agency (BPKP) (2011), input in the form of quality human resources and information is a prerequisite for the realization of the principles of transparency, accountability, and effective budget management. When input quality is low, good governance principles become difficult to realize, as performance reports tend to be administrative in nature without providing a substantial picture of achievements. Research by Sofiani and Retnani (2020) in Surabaya reinforces this by emphasizing that organizational strategy, clear indicators, and a consistent evaluation system must be supported by adequate input.

By connecting theory, empirical findings, and legal norms, it can be concluded that input problems at IAKN Kupang are not only technical, but also conceptual and structural. From a theoretical perspective, input weaknesses reflect the lack of internalization of the principles of NPM, Good Financial Governance, money follows program, and value for money. Empirically, this problem is consistent with previous research findings in various regions and ministries. From a normative perspective, this condition indicates a gap between the mandate of national regulations and implementation at the institutional level. Therefore, efforts to improve input must be carried out comprehensively, starting from increasing the capacity of human resource planners, strengthening management information systems, and enforcing regulations that promote transparency and accountability for performance.

Process. In terms of process indicators, the stages of Performance-Based Budget (ABK) implementation begin with the collection of proposals from each work unit, followed by discussions in meetings or reviews with planners and work unit leaders, validation by leaders, and then inputting the approved results into the SAKTI application, leading to the establishment of the Budget Allocation Plan (DIPA). This budget preparation process begins with an indicative ceiling, followed by the preparation of a Temporary Budget Ceiling, and finally, a Definitive Budget Allocation Ceiling. This process involves work units, planners, leaders, the Ministry of Finance, and the Directorate General of Christian Community Guidance. This stage demonstrates the administrative tendencies described above. The planning and budgeting processes follow the standard procedures established by the government, but fundamental weaknesses remain in the consistency and substance of the application of performance principles. In terms of process, activities at IAKN Kupang are conducted within a procedural framework, but do not fully reflect performance principles. Formal stages such as unit proposals, leadership validation, input into SAKTI, and DIPA establishment have been implemented, but are not supported by supporting tools in the form of SOPs and performance indicators.



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This situation shows that IAKN Kupang faces three main challenges in terms of processes:

1. Institutional: There is no formal SOP governing children with special needs.
2. Coordination: Communication between units is ongoing but inconsistent, and communication with the Directorate General of Christian Community Guidance is limited.
3. Evaluation: Monitoring focuses solely on budget absorption, not substantive performance achievements.

The research results indicate a consistent dualism, starting with the discussion of the input aspect. On the one hand, there is a conceptual and normative understanding of how the ABK should operate. On the other hand, implementation practices in the field are far from ideal:

1. Normative: ABK is understood as a strategic cycle with clear stages, formal SOPs, comprehensive performance indicators, and multi-level coordination.
2. Practical: ABK is run administratively, without performance indicators, SOPs are not internalized, coordination between units is weak, revisions are sudden, and monitoring and evaluation focus on absorption.

Thus, external coordination (for example, with the Ministry of Finance or the Christian Community Guidance) is running relatively smoothly, but internal coordination at IAKN Kupang remains fragile, characterized by delays in proposals, sudden revisions, and inconsistent communication. This finding is consistent with the research findings on the input aspect, which demonstrates a normative awareness that needs analysis, evaluation, and participation are important. However, in practice, these mechanisms have not yet been implemented due to the lack of institutional instruments such as SOPs and KPIs. Therefore, in terms of process, IAKN Kupang is still in the transition phase from an administrative system to a truly performance-based budgeting system.

Output. In terms of output, activities at IAKN Kupang are administratively successful. Various programs, such as seminars, workshops, training, and routine academic activities, were implemented in accordance with the annual planning documents. The compiled activity reports also demonstrated compliance with applicable administrative procedures. However, the achieved outputs emphasized the quantity of activities rather than the quality or tangible impact they generated. This phenomenon reflects Akbar's (2018) observation, which states that the implementation of Performance-Based Budgeting is often limited to administrative achievements, while its primary essence is an accountability instrument that reflects an organization's actual performance. A comparison between informants reveals a spectrum of understanding:

1. Normative/strategic: output is viewed as an instrument of quality and accountability, based on the Strategic Plan, KPIs, and Perkin.
2. Technical/administrative: output is understood as the direct product of activities (proceedings, reports, documents).
3. Formal institutional: output is controlled through the TOR (Work Plan) mechanism, LPJ (Reporting on the Implementation of Internal Audit), SPI audits, AMI (Audit Management Unit), and reports to the rectorate.
4. Pragmatic/real results: output is measured by the direct impact on lecturers, students, and society (certification, publication, entrepreneurship).

Thus, the research results on the output aspect show a pattern consistent with the findings on input and process, namely: IAKN Kupang has understood and designed a performance-based output system, but practical implementation is still trapped in administrative patterns and often



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experiences a gap between targets and realization. Budget limitations, human resource capacity, and weak cross-unit coordination influence this gap.

Outcomes. The achievement of outcomes at IAKN Kupang, which should reflect improvements in academic quality, research, and community service, has not been fully realized. Normatively, outcomes are intermediate indicators that describe whether program outputs are functioning as intended to support the organization's strategic goals (Bappenas, 2017). For example, the implementation of lecturer training should impact the quality of learning, not simply the completion of administrative obligations. However, this study found that the relationship between outputs and outcomes at IAKN Kupang remains weak. It is consistent with the findings of Ningsih, Wirahadi, and Fontanella (2018), who stated that the success of the ABK (Student Activity Based Learning) program depends heavily on the close connection between planning, implementation, and evaluation of previous performance periods. Because this connection has not been firmly established, outcomes achieved are still limited to increasing the number of activities without significantly improving academic quality. The research results show that the outcome aspect remains a weak point in the implementation of ABK at IAKN Kupang, namely:

1. The absence of KPIs in the Strategic Plan makes outcomes difficult to measure. As a result, activities are only assessed based on administrative outputs, while their medium-term effects on educational quality or stakeholder satisfaction are not documented.
2. Existing evaluations are subjective because they are based solely on activity reports. Without measurable indicators, outcomes are more often assumed than proven.
3. The absence of specific evaluation instruments, such as satisfaction surveys and consistent tracer studies, makes it impossible to monitor outcomes on an ongoing basis.

When linked to the previous discussion on outputs, a similar pattern is evident: outputs remain more administrative than substantive, and outcomes, as medium-term effects, cannot be comprehensively captured. It indicates that the ABK system at IAKN Kupang is still in a transitional phase, moving from merely administrative reporting to substantive performance-based management. Although there is awareness among leaders and planners of the importance of outcomes, practice in the field remains mired in administrative procedures. It implies that the ABK's role in ensuring the measurable achievement of the institution's vision and mission is less than optimal.

In terms of outcomes, IAKN Kupang still faces challenges in operationalizing normative understanding into practice. There is awareness among planners of the importance of a variety of evaluation instruments, but at the implementation level, outcomes are still more often assumed than empirically proven.

Benefits. These limited outcomes then result in insignificant benefits. Benefits should be linked to the ultimate goal of the program, such as improving the quality of graduates, academic recognition through research, and tangible contributions to society. However, this study shows that the quality of IAKN Kupang graduates still needs improvement, research contributions are still relatively low, and community service has not had a broad impact. It confirms Mardiasmo's (2009) statement that, within a value-for-money framework, effectiveness is the most important measure. Even if activities may run efficiently, if the ultimate benefit is not achieved, the budget cannot be considered effective. The research results indicate that the benefits aspect at IAKN Kupang has not yet fully realized the ultimate goal of program and activity implementation. Several points can be noted:



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1. Normative benefits are expected in the form of improved academic and service quality, but in practice, this has not been maximized due to limited funding and delays in activity implementation.
2. Communication of benefits to stakeholders is still administrative in nature, not based on measurable, tangible benefit data.
3. The linkage between the budget and the vision and mission is still weak, due to the absence of KPIs and indicators that allow for measuring the linkage between budget use and the institution's strategic achievements.

By connecting all informants, it can be concluded that the benefits at IAKN Kupang are understood across three main dimensions:

1. Academic dimension (improved learning quality, student skills, graduate readiness).
2. Institutional dimension (image, accreditation, innovation, operational efficiency).
3. Social dimension (tangible contributions to the community, the church, and external partners).

The differences in perspectives among informants indicate that the institution still faces challenges in formulating uniform benefit measures and ensuring that all stakeholders truly feel the program outcomes. These findings demonstrate that despite efforts to align benefits with the institution's vision and mission, gaps remain in communication, measurement, and benefit realization. Therefore, this research emphasizes the importance of strengthening benefit evaluation mechanisms, clarifying benefit indicators, and developing more effective communication strategies so that benefits are truly felt and recognized by all stakeholders.

Impact. The long-term impact of the implementation of ABK at IAKN Kupang is still limited. The impact should reflect broader changes, both positive and negative, for society and the education sector in general (BPKP, 2011). However, this study found that the program's benefits were largely felt internally, such as reducing lecturers' workloads or increasing institutional activities, and had not significantly impacted IAKN Kupang's reputation at the regional or national levels. This finding aligns with research by Sofiani and Retnani (2020) in Surabaya, which emphasized that organizational strategy and clarity of outcome indicators are crucial factors in ensuring tangible impacts are felt by the wider community.

Empirically, the gap between output and outcome was also identified by Mulyono and Hertianti (2020), who showed that at the Ministry of Industry, high budget absorption rates did not automatically translate to substantial performance. Thus, the case of IAKN Kupang is not an anomaly, but rather reflects the general problems with ABK implementation in many government agencies. Likewise, research by Hiola and Mahmud (2024) in Gorontalo showed that although activities could be implemented, the results did not always provide the expected outcomes due to limited outcome indicators and organizational capacity.

From the perspective of New Public Management (NPM) theory, this situation indicates that the results-oriented principle that underpins NPM has not been fully internalized at IAKN Kupang (Hood, 1991). The focus remains strongly on administrative processes (compliance) rather than achieving tangible results (performance). Meanwhile, from the perspective of "money follows program" (Bappenas, 2017), budget allocations should be directed toward priority programs that generate tangible outcomes and benefits, yet in reality, many administrative programs still have little impact.

From a normative perspective, regulations such as Government Regulation No. 90 of 2010 concerning the Preparation of RKA-K/L require that outputs and outcomes be clearly measurable.



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However, the weak outcome indicators at IAKN Kupang indicate a gap between regulatory demands and implementation. It is reinforced by Illayuniga and Rahayu (2020), who found that weak planning and evaluation result in decreased accountability and limited program impact.

Thus, the output achieved at IAKN Kupang appears to meet administrative targets, but the expected outcomes, benefits, and impacts are still far from optimal. This condition reflects weaknesses in the connection between planning, implementation, and evaluation, as well as limited indicators capable of bridging outputs to outcomes. To improve this, IAKN Kupang needs to strengthen results-based strategic planning, develop a more accurate evaluation system, and clarify outcome and benefit indicators so that the budget truly creates a tangible impact on the quality of higher education and society.

Implementation of Budget Performance Indicators at the Kupang State Christian Institute.

Quality. In terms of quality, the quality of implemented activities has not shown significant improvement. While implemented programs are realized, they are primarily focused on fulfilling administrative obligations such as preparing reports, accountability documents, and budget absorption. Consequently, the quality of program outcomes has not been able to meet the organization's strategic needs, namely improving academic quality, research, and community service. Within the framework of the value for money theory proposed by Mardiasmo (2009), administrative achievements emphasize economic aspects and efficiency, while effectiveness, which should be reflected in the quality of results, remains low. Thus, although activities have been completed according to procedures, the expected substantial quality has not been fully achieved.

Quantity. From a quantitative perspective, the number of activities and reports at IAKN Kupang is in line with the annual target. It is evident from the output achieved, which meets the indicators for the number of academic activities, seminars, and training. However, this quantitative achievement does not automatically reflect the program's substantial success. As Akbar (2018) noted, the implementation of performance-based budgeting, which emphasizes only administrative achievements, tends to result in output inflation without considering the quality of achievements. In other words, more activities do not necessarily mean better performance. Research by Sofiani and Retnani (2020) also emphasizes that quantitative indicators must be complemented by measurable qualitative indicators so that performance can be assessed comprehensively. In the context of IAKN Kupang, this demonstrates the need for a balance between the quantity of activities undertaken and the achievement of deeper quality.

Timeliness. Timeliness is a serious issue in the implementation of performance-based budgeting at IAKN Kupang. Many activities accumulate at the end of the fiscal year, causing delays in implementation and reducing the effectiveness of the results achieved. This phenomenon is often referred to as the end-of-year rush, which is the practice of postponing implementation until the end of the fiscal year.

From a theoretical perspective, the New Public Management theory (Hood, 1991) emphasizes the importance of implementing outcome-oriented performance indicators, not simply administrative indicators. Within the NPM framework, quality, quantity, and timeliness must be viewed as a whole, reflecting the productivity of a public organization. When one aspect, such as timeliness, is neglected, the performance indicator loses its substantive meaning. Similarly, in the concept of Good Financial Governance (BPKP, 2011), timeliness in reporting and program implementation is a key indicator of accountability. From a normative perspective, Law No. 17 of 2003 concerning State Finance and Government Regulation No. Law No. 90 of 2010 concerning the Preparation of RKA-K/L explicitly mandates that budgets must be prepared and implemented



based on clear, measurable, and evaluable performance indicators. Quality, quantity, and timeliness are normative dimensions that must be met for the budget to function as an instrument for performance improvement. When these three aspects are not balanced at IAKN Kupang, a gap between normative demands and the reality of implementation is evident.

Empirically, research by Ningsih, Wirahadi, and Fontanella (2018) emphasized the importance of linking performance evaluations from previous periods with new performance planning to ensure more measurable performance indicators. Without this feedback mechanism, quality, quantity, and timeliness indicators become mere administrative formalities. Research by Hiola and Mahmud (2024) also showed that in Gorontalo, despite resource constraints remaining a challenge, organizational commitment to maintaining program timeliness and quality was a determining factor in the success of ABK implementation. It demonstrates that while technical factors are important, leadership and organizational culture also significantly influence the achievement of performance indicators.

Thus, budget performance indicators at IAKN Kupang still face major challenges in three dimensions: suboptimal quality, quantity that emphasizes administrative aspects, and timeliness that is often hampered by the backlog of activities at the end of the fiscal year. This situation demonstrates the need for performance management reform through increased planning capacity, the implementation of more outcome-oriented indicators, and consistent program implementation discipline throughout the fiscal year. In this way, performance indicators do not merely become administrative documents, but truly reflect substantive success in the implementation of religious higher education.

Factors Supporting and Inhibiting the Implementation of Performance-Based Budgeting at the State Christian Institute (IAKN) Kupang.

Supporting Factors. This study found that leadership commitment is a crucial element driving the implementation of ABK. IAKN Kupang leadership consistently emphasizes that each work unit develops programs that align with performance agreement documents and national regulations. From the New Public Management perspective (Hood, 1991), visionary leadership and results-based management are prerequisites for public bureaucratic reform.

In addition to leadership, national regulations are also a significant supporting factor. Normatively, the implementation of the Budget Implementation Plan (ABK) has a strong legal basis, starting with Law Number 17 of 2003 concerning State Finance, Government Regulation Number 90 of 2010 concerning the Preparation of the RKA-K/L, and the Government Agency Performance Accountability System (SAKIP) policy. These regulations mandate that budget preparation and implementation must be based on clear and measurable performance indicators. Within the framework of Good Financial Governance (BPKP, 2011), these regulations provide clear direction for transparency, accountability, and effective state financial management. This regulatory support also provides legitimacy for IAKN Kupang to develop results-based budgeting practices.

Furthermore, there is internal encouragement to increase accountability as a supporting factor. As a higher education institution, IAKN Kupang recognizes the importance of being accountable for the use of public funds and improving the quality of academic and non-academic services. This internal drive aligns with the concept of value for money (Mardiasmo, 2009), where every rupiah of the budget spent must be accounted for in terms of economics, efficiency, and effectiveness. This awareness of accountability is the foundation for IAKN Kupang to continuously improve its budgeting practices despite facing various limitations.



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Inhibiting Factors. Obstacles still outweigh supporting factors in the implementation of ABK at IAKN Kupang. The first obstacle is the limited human resources (HR) with adequate technical competency in planning and budgeting. Many employees lack a comprehensive understanding of the ABK concept, particularly in formulating outcome indicators and performance evaluation mechanisms. Human resource capacity is a major factor inhibiting ABK implementation in the region. Without increased HR capacity, the ABK system has the potential to become merely an administrative formality.

The next obstacle is the weakness of the performance data system, which should serve as the basis for planning and evaluation. Currently, performance reporting at IAKN Kupang is administrative in nature, lacking analytical data that can illustrate the effectiveness of achievements.

Furthermore, a significant obstacle is the lack of standardized outcome indicators. As a result, many indicators used are limited to administrative outputs, such as the number of activities or reports, which do not reflect the quality or actual impact of the program. This issue is consistent with research by Ilayuniga and Rahayu (2020), which shows that weak planning and evaluation lead to low performance accountability. Without standardized outcome indicators, ABK is at significant risk of failing to serve as an instrument of public accountability.

Framework for Findings. The research findings on the implementation of Performance-Based Budgeting (ABK) at IAKN Kupang demonstrate complex dynamics, reflecting the transition from an input-based budgeting approach to a results-based budgeting approach. In general, the research findings can be mapped into three main focuses: the performance-based budgeting system, budget performance indicators, and supporting and inhibiting factors for ABK implementation.

1. Regarding the performance-based budgeting system, it was found that inputs in the form of human resources, funds, and infrastructure are generally available, but their quality remains limited. Basic data for budget planning is often incomplete, and the use of information technology is suboptimal. This results in a process that is inefficient, often delayed, and inaccurate. Program outputs are generally achieved in the form of reports, training, and seminars, but outcomes in the form of improved academic quality and research are not optimal. As a result, benefits in the form of graduate quality and community service contributions remain low, while impact is felt primarily internally, without significant impact on the wider community.
2. Regarding budget performance indicators, the quality of activities remains low due to a greater focus on administrative fulfillment rather than substantial quality. In terms of quantity, activity targets are achieved, but this does not always align with quality improvements. In terms of timeliness, many programs pile up at the end of the fiscal year (end-of-year rush), which actually reduces the effectiveness of the results achieved.
3. Regarding factors influencing the implementation of ABK, this study found supporting factors such as leadership commitment, national regulations requiring the implementation of ABK, and internal encouragement to strengthen accountability. However, the emerging obstacles were more dominant, such as weak human resource capacity for planners, inadequate performance data systems, and the absence of standard outcome indicators. These obstacles cause ABK at IAKN Kupang to fulfill administrative obligations without producing the expected tangible impact.

Thus, the framework of these research findings illustrates that despite significant supporting factors, the more dominant obstacles have prevented the implementation of ABK at IAKN Kupang



from being optimal. Fundamental improvements are needed in the quality of input, clarity of outcome indicators, and strengthening of the evaluation system to ensure ABK truly functions as an instrument of public accountability.

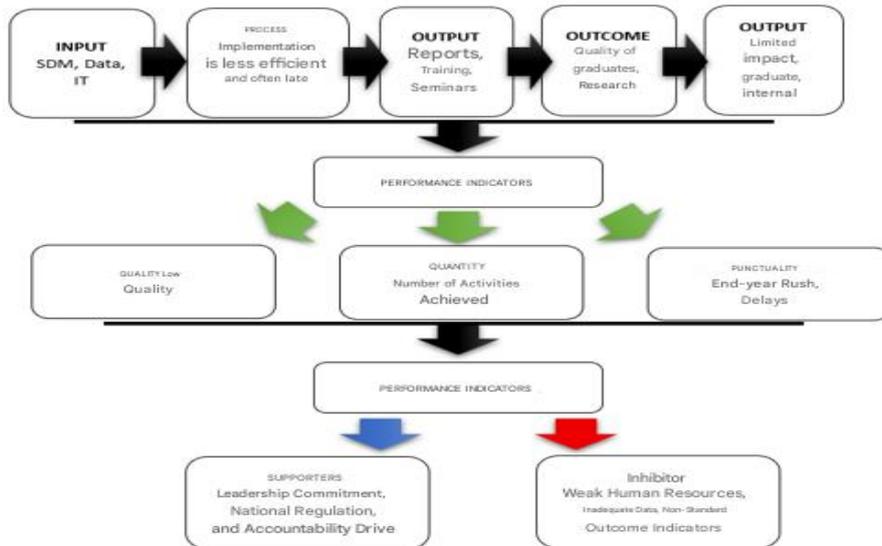


Figure 1. Research Findings Framework

CONCLUSION

The implementation of performance-based budgeting at IAKN Kupang is still in the transition phase toward truly performance-oriented budget management. Systematic improvement efforts are essential to ensure that the budget is not only utilized administratively but also makes a tangible contribution to achieving the institution's vision, mission, and goals.

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