

# Measurement of Budget Performance Value at The Secretariat of The Directorate General of Vocational Education

Agung Prihadi<sup>1</sup>, Rida Perwita Sari<sup>2</sup>, Shufia Zuhroh<sup>3\*</sup>

1. Department of Public Sector Accounting, Universitas Terbuka, Indonesia

2. Faculty of Economics and Business, Universitas Pembangunan Nasional Veteran Jakarta, Indonesia

3. Department of Public Sector Accounting, Universitas Terbuka, Indonesia

\*corresponding author e-mail: [shufiazuhroh@ecampus.ut.ac.id](mailto:shufiazuhroh@ecampus.ut.ac.id)

---

## Article Info

### Keywords:

Performance-based budgeting;  
Budget Performance;  
EKA;  
IKPA;  
NKA

---

### DOI:

10.33830/jfba.v1i1.001.2021

---

## Abstract

Ministry/Institution Work Unit Budget Performance is an achievement of the results of performance that has been carried out by work units in Ministries/Institutions in work and budget planning and budget execution that has been carried out based on predetermined targets in budget documents with consideration of achievements on budget management and indicators budget performance in a one-year budget period. The Secretariat of the Directorate General of Vocational Education as one of the work units within the Ministry of Education, Culture, Research, and Technology has the main duties and functions in the form of service management support, one of which is in the field of budget management and financial implementation. The author conducted this research in order to find out the level of budget performance obtained by the Secretariat of the Directorate General of Vocational Education for the 2020 and 2021 fiscal years. The research method was carried out using a qualitative phenomenological approach which was analyzed descriptively. The data used are data on the value of the Budget Performance Evaluation (EKA) aspect and data on the value of the Budget Implementation Performance Indicator (IKPA) aspect. The results of the study show that within 2 (two) years, since it was formed, the Secretariat of the Directorate General of Vocational Education obtained a Budget Performance Score with a VERY GOOD predicate but has decreased from 2020 to 2021 so improvements are needed in several aspects of the existing indicator variables.

---

## 1. Introduction

Since the reforms in the field of State Finance were marked by the publication of 3 (three) packages of Legislation on State Finances, one of which is Law Number 17 of 2003 concerning State Finances, Indonesia has begun to implement performance budgeting or Performance Based Budgeting (PBK). According to (Indra Bastian, 2020), states that performance budgeting is a budgeting system that focuses on outputs or results achieved by the organization as indicators of organizational performance so that it is closely related to the vision, mission, and strategic plans of the organization. Allocating resources focuses on programs and activities carried out, not organizational units. Measuring performance results is the focus of performance budgeting, not on supervision, so this is in line with one of the functions of the budget as an evaluation tool. Based (Putra, 2021) states that the evaluation of budget performance aims to carry out the accountability function, namely as proof and professional accountability for the use of the budget that has been managed by the work unit to stakeholders, especially the community, in addition to the quality improvement function to measure effectiveness and Efficiency is also the goal of evaluating budget performance. To improve the performance of work unit budgets within the State

Ministries/Institutions, it is necessary to assess the budget performance of the Ministries/Institutions. In accordance with the (Peraturan Menteri Keuangan Republik Indonesia Nomor 2/PMK.02/2021 Tentang Tata Cara Pemberian Penghargaan Dan/Atau Pengenaan Sanksi Atas Kinerja Anggaran Kementerian Negara/Lembaga , 2021) , the assessment of budget performance carried out by work units within Ministries/Agencies is calculated by considering 2 (two) things, namely achievements on budget management and achievements on indicators budget performance.

The theory used in this study is the concept of performance-based budgeting (PBK). Performance-based budgeting is an approach in the budgeting system that pays attention to the relationship between funding and expected performance, as well as pays attention to efficiency in achieving this performance. Performance is work performed in the form of output and/or results from activities carried out by Ministries/Institutions, Echelon I units, and Echelon II/work units with quantity and quality measured (PMK Number 208/PMK.02/2019). So it can be concluded that the main principle of PBK implementation is that there is a clear link between the policies contained in the national planning document and the work plans and budget allocations managed by K/L in accordance with their functional duties (as reflected in the organizational structure of K/L) and/or assignments. Government.

The achievement of budget management is reflected in the measurement of the implementation of work plans and budgets in a one-year period through evaluation of budget performance which includes aspects of implementation, aspects of benefits, and/or aspects of the context that have been regulated in (Peraturan Menteri Keuangan Republik Indonesia Nomor 22/PMK.02/2021 Tentang Pengukuran Dan Evaluasi Kinerja Anggaran Atas Pelaksanaan Rencana Kerja Dan Anggaran Kementerian Negara/Lembaga, 2021) Concerning Measurement and Evaluation of Budget Performance on the Implementation of Work Plans and Budgets of State Ministries/Institutions. Performance-Based Budgeting (PBK) or performance budgeting uses Budget Performance Evaluation as an instrument to carry out the accountability function and quality improvement function. Professional proof and accountability for the use of the budget to stakeholders is the goal of the accountability function. Measuring effectiveness and efficiency as well as identifying supporting factors and constraints in the implementation of work plans and budgets are the objectives of the quality improvement function. This is done to improve budget performance as well as to provide direction and input in the preparation of subsequent policies. Budget performance evaluation consists of regular budget performance evaluation and non-regular budget performance evaluation. "Regular budget performance evaluations are carried out by the Minister of Finance/Minister/Head of Institution/Head of Echelon 1 Unit/Head of the work unit carried out periodically at least 2 (two) times in one year, namely the current fiscal year and the previous fiscal year (Irwan Suliantoro, 2020).

The achievement of budget performance indicators is reflected in the performance indicator values for the implementation of the Ministries/Agencies' budgets that have been stipulated in (Peraturan Menteri Keuangan Republik Indonesia Nomor 195/PMK.05/2018 Tentang Monitoring Dan Evaluasi Pelaksanaan Anggaran Belanja Kementerian Negara/Lembaga, 2018) Concerning Monitoring and Evaluation of the Implementation of the Budget Implementation of State Ministries/Institutions. As a monitoring and evaluation tool for work units within State Ministries/Institutions, quality in the financial and budget management process is measured by considering the achievement of the indicators in the Budget Implementation Performance Indicator (IKPA) (Direktorat et al., n.d.). To ensure the effectiveness of budget implementation, efficient use of the budget, and compliance with budget implementation regulations, it is necessary to monitor and evaluate the implementation of work unit budgets. Accurately achieving the goals and objectives of programs, activities, and spending output is the focus of the effectiveness of budget execution. In contrast, the efficiency of using the budget focuses on using inputs that are as minimal as possible to achieve the above goals and objectives. Implementation of the budget and

financial management carried out must also prioritize compliance with regulations that are carried out in an orderly manner and comply with the provisions that have been in force.

Measurement of the value of the performance of the budget of the State Ministries/Agencies is the combined result of the sum of the multiplication results of the results of budget management plus the achievements of the performance indicators for implementing the budget. Each achievement has a weighted contribution to the results of the existing budget performance assessment. The achievement of budget management has a contribution weight of 60%, while the achievement of budget performance indicators has a contribution weight of 40% of the total value of budget performance. Based on the amount of the ceiling managed by the work unit, the results of the assessment of the work unit's Budget Performance are ranked. The results of the assessment are categorized into 4 (four) groups: Work Units with a performance value of more than 90 ( $X > 90$ ), which got the rating of VERY GOOD, Work Units with a performance value of more than 80 until 90 ( $80 < X < 90$ ), got the rating of GOOD, Work Units with a performance value of more than 60 until 80 ( $60 < X < 80$ ), got the rating of SATISFACTORY, Work Units with a performance value of more than 50 until 60 ( $50 < X < 60$ ), got the rating of LESS THAN SATISFACTORY. Work Units with a performance value until 50 ( $X \leq 50$ ), got the rating of VERY LESS THAN SATISFACTORY.

Work units within the State Ministries/Institutions with the results of budget performance evaluations in the VERY GOOD category will receive an Award, while grades in the LESS and VERY LESS categories will receive a Sanction. Meanwhile, State Ministries/Institutions that get scores for their budget performance in the GOOD and ENOUGH categories will not receive awards and will not be subject to sanctions. Award certificates/trophies, publications in the national mass media, and/or incentives in the form of additional budget ceilings and others are forms of appreciation given. While the imposition of sanctions can be in the form of disincentives in the form of budget reductions, written warnings, publications in the national mass media, notes on DIPA, and budget refocusing.

The Directorate General of Vocational Education as stipulated in the Presidential Regulation of the Republic of Indonesia Number 82 of 2019 concerning the Ministry of Education and Culture is the main Echelon 1 unit which has only been formed for about 2 (two) years with the main task being in the field of vocational education. The establishment of the Directorate General of Vocational Education is also the result of President Joko Widodo's directives in the second term of his administration. President Joko Widodo said that vocational education has a very important role in efforts to develop human resources, especially for the younger generation in Indonesia. As an implementation of the President's directive, the Directorate General of Vocational Education was formed. To support programs in the field of vocational education, of course, the Directorate General of Vocational Education must also be able to implement performance-based budgeting in the budget management process and financial implementation. Budget management and implementation of good financial performance are certainly one of important factors in supporting existing programs. To support service management in the field of budgeting and finance, the Secretariat of the Directorate General of Vocational Education was formed. Apart from being part of the obligation and form of accountability for each work unit in the government environment to the community, of course, the value of good budget performance can be an illustration of the achievement of programs in the field of vocational education that have been planned as well as being a material for direction and input in decision making and policy determination by the work unit at the Secretariat of the Directorate General of Vocational Education. Therefore, the authors conducted this research to find out the budget management process and the implementation of financial performance within the Secretariat of the Directorate General of Vocational Education in accordance with the provisions that apply above. This research is expected to be able to show the level of budget performance owned by the Secretariat of the

Directorate General of Vocational Education in the last 2 (two) years and can dig deeper into the possibility of challenges as well as solutions to support the main program in the field of vocational education. In addition, this research is also expected to be able to provide policy recommendations for the Secretariat of the Directorate General of Vocational Education to measure the value of budget performance.

Research related to the measurement of budget performance values includes research entitled "Measuring the Efficiency of Budget Performance of Ministries/Agencies Using Data Envelopment Analysis (DEA) (Irawan, 2020), and research entitled "Evaluation of Budget Implementation Performance Based on Fuzzy Inference System (Hermadi, 2019). The two studies have the same two research focuses, namely assessing budget performance using 2 different databases. This study aims to look at the value of budget performance resulting from the sum of the value of budget performance evaluation and the performance indicator value of the budget execution of the Secretariat of the Directorate General of Vocational Education.

## 2. Research Method

The author uses a data collection method in the form of a phenomenological qualitative method. The analysis in the discussion of the results is carried out descriptively based on the existing conditions at the Secretariat of the Directorate General of Vocational Education from the start and based on data and information obtained using the library study method (sources come from laws and regulations, journals, books, and data from the Secretariat of the Directorate General of Vocational Education). Besides that, the field study method was also carried out through interviews with related parties. The data used in this research is data on budget performance values obtained from the work unit of the Secretariat of the Directorate General of Vocational Education in the range of 2020 to 2021 which is compared with secondary data in the form of related laws and regulations, articles/journals, other secondary data. Other data used were obtained from the Secretariat of the Directorate General of Vocational Education including ceiling realization on RKA K/L or DIPa, the value of the budget management aspect in the Budget Performance Evaluation (EKA), and the value of the Budget Implementation Performance Indicator (IKPA) measurement aspect.

## 3. Results and Discussions

The following is the result of the achievement value data for budget management or what is known as the Budget Performance Evaluation (EKA) at the Secretariat of the Directorate General of Vocational Education.

**Table 1.** Budget Performance Evaluation Value 2020

Name	Information	Budget Absorption	Consistency	Output Achievement	Efficiency	Total Score
Secretariat of the Directorate General of Vocational Education	Score	91,83	91,97	100	100	97,58
	Proportion	9,70	18,20	43,50	28,60	
	Final Score	8,91	16,57	43,50	28,60	

In 2020, the Secretariat of the Directorate General of Vocational Education as a new work unit within the Ministry of Education, Culture, Research, and Technology has very good scores on

each of these assessment variables. On the variable Output Achievement and Efficiency, the Secretariat of the Directorate General of Vocational Education was able to get a perfect score. This is very beneficial for the work unit because these 2 (two) variables have the greatest contribution to the total value of the achievements on budget management in the form of Budget Performance Evaluation values, namely 43.5% and 28.6% respectively. While the other 2 (two) variables, namely Budget Absorption, and Consistency, have good values but are not optimal, namely 91.83 and 91.87 respectively. The budget absorption variable in the Budget Performance Evaluation is carried out by comparing budget realization in that period with the last DIPA ceiling owned by the Secretariat of the Directorate General of Vocational Education. The budget realization that can be carried out by the Secretariat General of Diction work units in 2020 until December is only up to 91.83% of the predetermined budget ceiling. As for the consistency variable, this is done by considering the gap or deviation between budget realization and the plan to withdraw funds each month. This value indicates that there is a large gap or deviation each month in the realization of the budget against the planned withdrawal of funds. However, in general, the budget performance evaluation score for budget management achievements at the Secretariat of the Directorate General of Vocational Education in 2020 received a very good score of 97.58 out of 100.

**Table 2.** Budget Performance Evaluation Value 2021

Name	Information	Budget Absorption	Consistency	Output Achievement	Efficiency	Total Score
Secretariat of the Directorate General of Vocational Education	Score	99,47	99,87	100,00	75,03	92,78
	Proportion	9,70	18,20	43,50	28,60	
	Final Score	9,65	18,18	43,50	21,46	

In contrast to the budget performance evaluation score in 2020, in 2021 in general it still gets a very good score but has experienced a significant decrease, namely to 92.78. When viewed from each variable, experienced an almost perfect increase. The output achievement variable itself will still get a perfect score in 2021, 2 (two) other variables in 2021 will experience a very good increase even close to perfect, namely the Budget Absorption variable of 99.47 and the Consistency variable of 99.89. These two values indicate that there are improvements being made by the Secretariat of the Directorate General of Vocational Education in 2021 when compared to the results of 2020. Budget absorption is close to 100 so that the budget realization carried out by the work unit is maximized. The gap or deviation between the plan and the actual budget each month is also not large, so the value of consistency is also very good. However, the efficiency variable experienced a very drastic decrease. Efficiency is measured by comparing the difference between the expenditure that should have been and the actual budget with the budget allocation in the work unit. Efficiency is influenced by the achievement of output and the realization of the existing budget. This reduction in the Efficiency variable has a major impact on the final value of the budget performance evaluation in 2021.

The following are the results of the achievement values for budget performance indicators or what is known as Budget Implementation Performance Indicators (IKPA) at the Secretariat of the Directorate General of Vocational Education.

**Table 3.** Budget Execution Performance Indicator Value 2020

Name	Information	Compatibility of Planning with Implementation			Regulatory Compliance				Activity Implementation Effectiveness				Activity Implementation Efficiency		Total Score
		Revision DIPA	Deviation Page III DIPA	Minus ceiling	Contract Data	Management UP and TUP	LPJ Treasurer	Dispensation SPM	Budget Absorption	bill settlement	Confirmation of Output Achievement	Return SP2D	concise	Human Error SPM	
Secretariat of the Directorate General of Vocational Education	Score	87,5	66,42	100	91,01	100	100	100	71,95	98,42	100	99,16	100	85	92,74
	Proportion	0	0	5	15	8	5	5	15	12	10	5	5	5	
	Final Score	0,00	0,00	5,00	13,65	8,00	5,00	5,00	10,79	11,81	10,00	4,96	5,00	4,25	
	Aspect Value	100			95,91				89,43				95,91		

The table shows the results of evaluating performance indicators for budget implementation owned by the Secretariat of the Directorate General of Vocational Education for 2020. Some of the variables on the achievement of these indicators have received a maximum value of 100, namely the Minus Cap variable, UP and TUP Management, LPJ Treasurer, SPM Dispensation, Achievement Confirmation Output, and Renkas. This indicates that even though it is a new work unit, the Secretariat of the Directorate General of Vocational Studies has been very good at implementing the budget on this variable, namely, it does not have a minus ceiling, the management of UP and TUP is carried out in a timely manner, the LPJ Treasurer is arranged according to applicable regulations, does not have SPM dispensation, confirmation of output achievements is carried out according to existing regulations, and cash planning has been carried out accurately. But there are some variables that are quite good and even not good.

SP2D bill settlement and return variables have received very good scores. This indicates that the settlement of invoices has been carried out according to the specified time limit and the distribution of funds or SP2D was successful with a few transactions that experienced returns. The DIPA revision variable gets a value of 87.5, meaning that the revision submission is still within reasonable limits, but it is still not quite right for several cases. The deviation value of page III DIPA is still very small, namely 66.42, meaning that the gap or deviation that occurs between realization and planning still exceeds the allowable tolerance limit, so planning to withdraw funds is considered inappropriate. The contract data variable gets a good value but is not optimal, namely 91.01 which indicates that some contract data has been submitted beyond the specified time limit.

The budget absorption variable in IKPA has a slightly different point of view than the variable in EKA. The budget absorption variable in IKPA measures the budget realization that has been carried out proportionally according to the ideal target for each period. Meanwhile, EKA looks at the result of realizing the existing budget. The budget absorption variable obtained a fairly good value of 71.95, indicating that there is still a disproportionate budget realization for each period or budget absorption accumulates at the end of the year. The Payment Order Error Variable (SPM) gets a good score of 85, indicating that the SPM submission has been carried out correctly but there are still a few incorrect SPMs when submitting.

In general, the results for the budget implementation indicators at the Secretariat of the Directorate General of Vocational Education in 2020 received a very good score of 92.74. The Covid-19 pandemic in Indonesia in 2020 also had an impact on the performance of the government's budget for this in accordance with SE-6/MK.02/2020 dated 15 March 2020 and

Letter of the Director General of Treasury number S-258/PB/2020 dated 17 March 2020, the variable assessment was not carried out on the revised DIPA indicators and Deviation Page II DIPA. This policy greatly influences the total IKPA score of the Secretariat of the Directorate General of Vocational Education. If these two indicators are considered, the total value will decrease because the values of the 2 (two) variables are small and not optimal.

**Table 4. Budget Execution Performance Indicator Value 2021**

Name	Information	Compatibility of Planning with Implementation			Regulatory Compliance				Activity Implementation Effectiveness				Activity Implementation Efficiency		Total Score
		Revision DIPA	Deviation Hal III DIPA	Minus Ceiling	Contract Data	Management UP and TUP	LPJ Treasurer	Dispensation SPM	Budget Absorption	bill settlement	Confirmation of Output Achievement	Retur SP2D	concise	Human Error SPM	
Secretariat of the Directorate General of Vocational Education	Score	100	91,99	100	100	98	100	100	87,1	100	100	99,8	100	95	97,24
	Proportion	5	5	5	10	8	5	5	15	10	17	5	5	5	
	Final Score	5,00	4,60	5,00	10,00	7,84	5,00	5,00	13,07	10,00	17,00	4,99	5,00	4,75	
	Aspect Value	97,33			99,43				96,73				97,50		

In general, the achievement score for the indicators of budget implementation in 2021 when compared to the first year has increased quite significantly and received a very good score of 97.24. However, if you look at each variable, it fluctuates, either increasing or decreasing. In accordance with existing policies, in 2021 all indicators are included in the calculation of achievements on budget execution indicators even though the Covid-19 pandemic is still ongoing. Some variables get maximum scores including DIPA Revision, Minus Ceiling, Contract Data, LPJ Treasurer, SPM Dispensation, Billing Settlement, Output Achievement, and Summary. Deviation Indicator Hal III DIPA experienced a very significant increase to 91.99, which means that the gap or deviation between budget realization and budget planning is getting smaller each period so that programs or activities are carried out according to plans that have been made. Management of UP and TUP has decreased slightly to 98 which indicates that in 2021 there is a revolving or UP/TUP accountability that is experiencing delays.

The budget absorption indicator experienced a significant increase to 87.1, which means that budget absorption was carried out more proportionally according to the target and only accumulated a little at the end of the fiscal year. The SP2D return indicator also experienced an increase in value to 99.8, indicating that there were more successful transactions and fewer transactions that experienced returns. The SPM submission process has also experienced a significant increase, which means that the SPM has been rejected due to fewer errors so a score of 95 has been obtained. The many indicators of budget performance implementation whose scores are improving indicate that the Secretariat of the Directorate General of Vocational Education is improving daily financial management and implementation.

The following is the Budget Performance Score (NKA), which is the result of the sum of the 2 (two) EKA and IKPA achievements above:

**Table 5.** Budget Performance Value 2020

Name	Information	EKA Value	IKPA Value	Total Score
Secretariat of the Directorate General of Vocational Education	Score	97,58	92,74	
	Proportion	60	40	95,64
	Final Score	58,55	37,09	

The total value of budget performance obtained by the Secretariat of the Directorate General of Vocational Education in 2020 was 95.64 so it received the VERY GOOD predicate, which came from 60% of the EKA value and 40% of the IKPA value. The EKA score of 97.58 obtained by the Secretariat of the Directorate General of Education was higher than the IKPA score of 92.74. This may indicate that in 2020, the results-oriented (output) management of the budget has been very well accomplished, while the achievements on the daily budget implementation indicators have been very good but could have been more optimal.

**Table 6.** Budget Performance Value 2021

Name	Information	EKA Value	IKPA Value	Total Score
Secretariat of the Directorate General of Vocational Education	Score	92,78	97,24	
	Proportion	60	40	94,57
	Final Score	55,67	38,90	

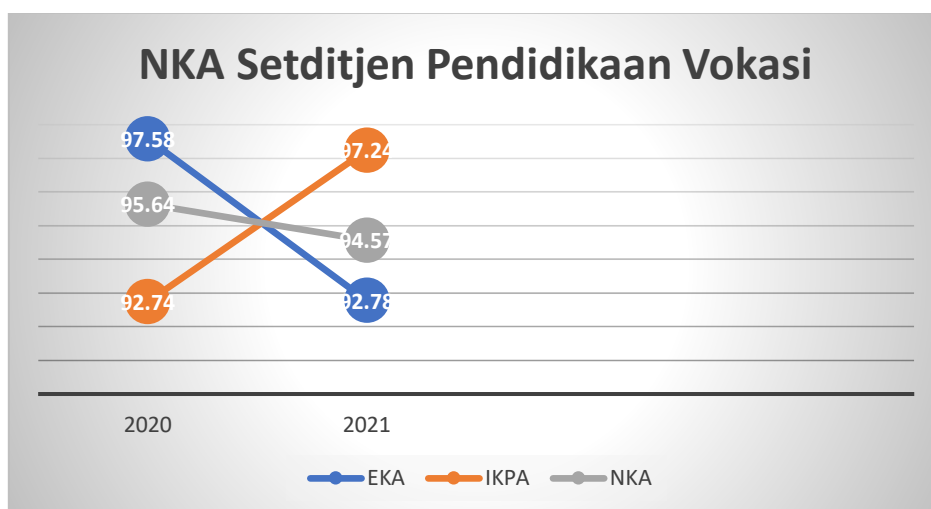
In contrast to the value of budget performance in 2020, the Secretariat of the Directorate General of Vocational Education in 2021 generally experienced a decrease in the value of budget performance even though it was still in the VERY GOOD category, namely 94.57. The EKA score experienced a significant decrease to 92.78, while the IKPA value also experienced a significant increase to 97.24. Decreasing the value of EKA has a significant impact on the value of budget performance because EKA has a greater contribution, even though it is accompanied by a significant increase in IKPA value as well. This indicates that the achievement of result-oriented financial management (output) at the Secretariat of the Directorate General of Vocational Education has decreased but has experienced an improvement in the achievement of its budget implementation indicators.

**Table 7.** Comparison of Performance Values for 2020 and 2022

Name	Year	EKA Value	IKPA Value	NKA
Secretariat of the Directorate General of Vocational Education	2020	97,58	92,74	95,64
	2021	92,78	97,24	94,57

Based on chart trends, the Budget Performance Score obtained by the Secretariat of the Directorate General of Vocational Education from 2021 to 2021 has decreased from 95.64 to 94.78. Even though the value of budget performance has decreased, in general, the Secretariat of the Directorate General of Vocational Education in the last 2 (two) years has received a Budget Performance Score with a VERY GOOD predicate.





**Figure 1.** NKA Secretariat of the Directorate General of Vocational Education

#### 4. Conclusions

Measurement of the value of work unit budget performance is carried out based on budget management achievements stipulated in RI PMK Number 22/PMK.02/2021 and achievement of budget execution performance indicators stipulated in RI PMK Number 195/PMK.05/2018. The data used to analyze budget performance values at the Secretariat of the Directorate General of Vocational Education are data on the value of the Budget Performance Evaluation (EKA) aspect and data on the value of the Budget Implementation Performance Indicator (IKPA) aspect with the range from 2020 to 2021. Achievements in budget absorption, consistency planning, budget realization, output, and budget efficiency generate values for the evaluation aspect of budget performance. In contrast, the value for the performance indicator aspect of budget implementation is measured by the achievement of conformity of planning with budget execution, compliance with existing regulations, effectiveness of budget implementation, and efficiency of budget execution, each of which has its indicator variable.

Based on the results of the research above, the value of the Secretariat of the Directorate General of Vocational Education in the evaluation aspect of the budget performance was 97.58 in 2020. It decreased to 92.78 in 2021, and the value in the performance indicator aspect of the budget implementation was 92.74 in 2020 and experienced the increase to 97.24, so the Budget Performance Value of the Secretariat of the Directorate General of Vocational Education in general has decreased from 2020 to 2021, namely from 95.64 to 94.57. The aspect of implementation performance indicators has experienced a significant increase. However, a decrease in 2021 will occur in the budget performance evaluation aspect, while this budget performance evaluation aspect has a substantial contribution of 60% to the Budget Performance Value of the Secretariat of the Directorate General of Vocational Education. Even though it has decreased, the Budget Performance Score for the Secretariat of the Directorate General of Vocational Education is still in the VERY GOOD group category, namely above 90. This decrease in detail occurs due to a decrease in the value of the efficiency variable in the evaluation aspect of budget performance in 2021 and several other variables that have a small effect, while increasing the value of several variables does not have a significant impact.

Based on the results of the discussion and analysis carried out by the author, the budget performance value resulting from the sum of the budget performance evaluation value and the budget performance indicator value for the Secretariat of the Directorate General of Vocational

Education is included in the VERY GOOD category, but has decreased from 2020 to 2021, causing a trend in Performance Value Decreased budget. Apart from that, achieving this value certainly does not rule out the possibility of obstacles and challenges faced by the work unit of the Secretariat of the Directorate General of Vocational Education. Therefore, the authors also provide recommendations and input that might be considered for the Secretariat of the Directorate General of Vocational Education in the future, including the efficiency variable in the budget performance evaluation aspect from 2020 to 2021 has decreased significantly despite having high budget absorption so high budget absorption in the work unit must go hand in hand with reasonable, efficient, and relevant output results produced by the work unit because the budget-oriented to performance results (Performance Based Budgeting).

Deviation page III DIPA, in general, has not obtained the maximum value in the last 2 (two) years, so there needs to be an improvement to minimize gaps or deviations that occur by planning to raise funds that are right on target each period, in addition to implementing programs and activities right according to the schedule accompanied by the realization of the budget that was planned at the beginning. Absorption of the budget in the aspect of indicators of budget implementation also generally has not received maximum value. Improvements can be made by carrying out programs, activities, and financial accountability proportionally each period according to the ideal target and not accumulating at the end of the fiscal year.

Errors in SPM, SP2D returns, settlement of invoices, contract data, and management of UP and TUP, in general, have received good grades but can still be maximized by improving day-to-day financial management. Relevant employees must improve accuracy to minimize errors that occur and increase compliance with regulations in the field of budget execution to increase the value of several related variables. All variables both in the achievement of EKA and IKPA aspects to maintain a good value and/or increase the value for the better, stakeholders in this case the head of the work unit can develop risk mitigation early on so that the achievement of the value of budget performance is getting better.

This research only focuses on budget performance values in 2020 and 2021. Therefore, to obtain maximum results, further research can be carried out using additional variables or data with more updated years. The additional input variables used in this study can provide alternative results for determining variable policies that affect inefficiency in budget performance values. Meanwhile, additional data that is more updated will increase the credibility of the results obtained.

## References

- Indra Bastian. (2020). *Akuntansi Sektor Publik*. Universitas Terbuka.
- Irawan, S. A. (2020). Pengukuran Efisiensi Kinerja Anggaran Kementerian/Lembaga Menggunakan Data Envelopment Analysis (DEA). *Jurnal Anggaran dan Keuangan Negara Indonesia*, 2(1), 43-56
- Irwan, S. (2020). Menimbang Kembali Formula Efisiensi Pada Evaluasi Kinerja Anggaran. *Jurnal Manajemen Keuangan Publik*, 4(1), 49-56.
- Mahsun, M. (2019). *Penganggaran Sektor Publik : Konsep Dasar Penganggaran*. Universitas Terbuka.
- Mahsun, M. (2019). *Pengukuran Kinerja Sektor Publik : Indikator Kinerja*. Universitas Terbuka.
- Peraturan Menteri Keuangan Republik Indonesia Nomor 195/PMK.05/2018 Tentang Monitoring dan Evaluasi Pelaksanaan Anggaran Belanja Kementerian Negara/Lembaga, Pub. L. No. 195/PMK.05/2018, Sekretariat Jenderal Kementerian Keuangan (2018).
- Peraturan Menteri Keuangan Republik Indonesia Nomor 2/PMK.02/2021 Tentang Tata Cara Pemberian Penghargaan dan/atau Pengenaan Sanksi Atas Kinerja Anggaran Kementerian Negara/Lembaga , Pub. L. No. 2/PMK.02/2021, Sekretariat Jenderal Kementerian Keuangan, (2021).

- Peraturan Menteri Keuangan Republik Indonesia Nomor 22/PMK.02/2021 Tentang Pengukuran Dan Evaluasi Kinerja Anggaran Atas Pelaksanaan Rencana Kerja dan Anggaran Kementerian Negara/Lembaga, Pub. L. No. 22/PMK.02/2021, Sekretariat Jenderal Kementerian Keuangan, (2021).
- Peraturan Menteri Pendidikan, Kebudayaan, Riset dan Teknologi Nomor 28 Tahun 2021 Tentang Organisasi dan Tata Kerja Kementerian Pendidikan, Kebudayaan, Riset dan Teknologi, (2021)
- Peraturan Pemerintah Nomor 8 Tahun 2006 Tentang Pelaporan Keuangan dan Kinerja Instansi Pemerintah, (2006)
- Peraturan Presiden Nomor 29 Tahun 2014 Tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah, (2014)
- Putra, Y. P. (2021). Dampak Pandemi Covid-19 Terhadap Kinerja Anggaran Aspek Implementasi pada Satuan Kerja Lingkup BPKP RI: Analisis Perbandingan. *Jurnal Anggaran dan Keuangan Negara Indonesia*, 3(2), 92-112. <https://anggaran.e-journal.id/akurasi>
- Rossieta, H., Muktiyanto, A., & Geraldina, I. (2020). *Tata Kelola Sektor Publik : Tata Kelola Dalam Entitas Sektor Publik*. Universitas Terbuka.
- Saleh, R. & Andriana, N. (2021). Efektivitas Dan Efisiensi Berdasarkan Anggaran Berbasis Kinerja Pada KPP Pratama Bulukumba. *Jurnal Info Artha*, 5(2), 130-139.
- Sukarna, Hermadi, I. & Nurhadryani, Y. (2021). Evaluasi Kinerja Pelaksanaan Anggaran Berbasis Fuzzy Inference System. *Jurnal Teknologi Informasi dan Ilmu Komputer*, 8(2), 333-342.
- Undang – Undang Nomor 17 Tahun 2003 tentang Keuangan Negara. Sekretariat Negara (2004)