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Budget Implementation Performance Indicators in Dual Institutional Roles: A Case Study of KPPN Yogyakarta as Work Unit and State General Treasurer

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Abstract

This study aims to analyze the most dominant Budget Implementation Performance Indicators (IKPA) and the factors causing differences in IKPA achievement based on the dual roles of KPPN Yogyakarta as a work unit and the State General Treasurer. This research employs a qualitative approach using interview data and secondary IKPA data from 2022–2025. The findings reveal that DIPA Page III deviation, budget absorption, and output achievement are the most influential indicators affecting overall IKPA performance. Differences in IKPA achievement between the two institutional roles are primarily driven by variations in managerial control, budget management complexity, and the characteristics of supervised work units. These findings indicate that IKPA performance is shaped not only by internal budget management quality but also by institutional role and governance structure. Therefore, efforts to improve IKPA achievement should prioritize strengthening budget planning, monitoring mechanisms, work unit supervision, and optimization of dominant performance indicators

Keywords: Budget Performance, IKPA, Monitoring, State General Treasurer and Work Unit

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INTRODUCTION

In the administration of state finance, budget execution performance constitutes a crucial instrument for ensuring accountability, efficiency, and effectiveness in public expenditure management. In Indonesia, the implementation of state financial management is regulated under St Law concerning State Finance Indonesia Number 17 (2003), which emphasizes that budget realization should not merely focus on expenditure absorption, but also on the achievement of measurable outputs and outcomes. This principle highlights that the quality of budget execution is inseparable from broader public sector governance objectives, including fiscal discipline, transparency, and performance-based budgeting.

Within this framework, the Regional Office of the Directorate General of Treasury (KPPN) occupies a strategic institutional position as an extension of the State General Treasurer (Bendahara Umum Negara) while simultaneously functioning as a government work unit (satuan kerja) (Undang-Undang Nomor 1 Tahun 2004 Tentang Perbendaharaan Negara, 2004). This dual institutional role creates a unique governance arrangement in which KPPN is required to fulfill two distinct operational mandates, namely executing treasury authority on behalf of the state and managing its own institutional budget. Such multiple roles potentially generate different managerial priorities, administrative pressures, and performance expectations, which may subsequently affect budget execution outcomes.

To assess the quality of budget execution, the Ministry of Finance employs the Budget Implementation Performance Indicator (Indikator Kinerja Pelaksanaan Anggaran/IKPA) as a standardized performance measurement tool. Based on Directorate General of Treasury Regulation (Peraturan Direktur Jendral Perbendaharaan) Number PER-5/PB/2024, IKPA evaluates budget performance through several dimensions, including budget planning, implementation, and reporting quality. All ministries/government agencies (Kementerian/Lembaga negara) and treasury offices are required to report IKPA performance as part of budget accountability mechanisms. Therefore, IKPA serves not only as an administrative assessment tool but also as a strategic indicator of institutional budget governance quality.

Previous studies have extensively discussed IKPA from various perspectives. Studies by Irlian et al. (2025) examined the achievement of IKPA in government agencies, while Nazma (2024) emphasized budget absorption issues. Other studies, such as Arnida (2022), focused on budget deviation analysis, and Fatikasari & Priyono (2025) analyzed consistency across IKPA indicators. However, existing literature predominantly treats research objects as institutionally homogeneous entities and tends to overlook the possibility that a single institution may demonstrate different budget performance characteristics depending on its functional role. This indicates a theoretical and empirical gap in understanding how institutional duality influences budget execution performance.

Empirical observations at KPPN Yogyakarta during the 2022–2025 period reveal fluctuations and disparities in IKPA achievement between its role as a work unit and as State General Treasurer. These differences suggest that identical organizational entities may produce varying budget performance outcomes when operating under distinct governance responsibilities. Such a phenomenon raises critical questions regarding which IKPA indicators most significantly influence overall performance under each role, as well as what institutional factors contribute to these differences.

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This study is significant as it seeks to identify the IKPA indicators that exert the greatest influence on budget performance achievement and to explain how institutional role differences shape distinct budget management characteristics within KPPN. By examining KPPN from its dual perspectives as a work unit and as the State General Treasurer, this research provides a more nuanced understanding of how organizational functions may affect budget execution outcomes. The findings are expected to offer empirical insights for KPPN Yogyakarta in strengthening the effectiveness of IKPA monitoring and evaluation, while also supporting the formulation of more adaptive strategies to improve budget governance quality and institutional performance accountability.

REVIEW OF LITERATURE

Budget Performance

According to Minister of Finance Regulation (Peraturan Menteri Keuangan Republik Indonesia) Number 22/PMK.107/2024, within the Performance-Based Budgeting (PBB) approach, performance is defined as work achievement in the form of outputs generated from activities or programs, as well as outcomes produced with measurable quantity and quality. Budget performance reflects the relationship between the resources used (input) and the results achieved (output and outcome) (Mahmudi, 2021). Through budget performance, government institutions can identify critical areas, establish appropriate targets, monitor performance continuously, and carry out systematic improvements (Cretu et al., 2022). Therefore, the performance of government institutions becomes more measurable and accountable because it requires clear objectives and targets for every governmental activity or program (Samadara et al., 2025).

Budget Performance Management in the Public Sector

The primary objective of budget performance management in the public sector is to minimize budgetary slack, optimize public service costs, and maximize public benefits in order to support high-quality regional development (Jiang & Chi, 2024). Within ministries/agencies, there are three budget implementation instruments that support the achievement of budget performance (Ummam et al., 2023):

1. Performance indicators
2. Cost standards
3. Performance evaluation

According to Violina & Rachmawati (2022), effective budget management depends not only on systems and regulations but also on the capacity of individuals and organizations to understand and implement the principles of efficiency, accountability, and transparency in every budgeting process.

Monitoring and Evaluation System and Performance Measurement

According to Minister of Finance Regulation Number 195/PMK.05/2018, monitoring and evaluation of budget implementation are integrated activities conducted to review, monitor, and evaluate budget implementation. Monitoring and evaluation are carried out continuously and sustainably within the context of ministry/agency expenditure implementation (Peraturan Menteri Keuangan Republik Indonesia, 2018). The most important aspect is the continuous comparison between actual performance realization and planned performance on a periodic basis (monthly or

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quarterly), as well as the identification of deviation (Cretu et al., 2022).

The monitoring and evaluation system for Budget Implementation Performance Indicators (IKPA) is available through the Online Monitoring of State Treasury and Budget System (Online Monitoring Sistem Perbendaharaan dan Anggaran Negara), which has now been renamed MyIntress. Through this system, KPPN can monitor the budget performance of work units in real time for assessment and follow-up actions.

Referring to PER-5/PB/2024, there are eight performance indicators that are monitored and assessed. These include **Budget Implementation Document (Daftar Isian Pelaksanaan Anggaran/DIPA) Revision** and **Page III DIPA Deviation** as indicators of planning quality; **Contractual Expenditure**, **Bill Settlement**, **Management of Cash Advances and Additional Cash** Advances, and **Payment Order (Surat Perintah Membayar/SPM) Dispensation** as indicators of implementation quality; and **Output Achievement** as an indicator of budget implementation outcomes.

Multiple Role

According to Berger & Bruch (2021), multiple roles occur when individuals or organizations simultaneously perform several roles with different demands and responsibilities. In organizational contexts, multiple roles may create management complexity, differences in levels of control, and role strain due to the various expectations that must be fulfilled simultaneously. This concept is relevant to KPPN, which carries out dual roles as both a work unit and the regional representative of the State General Treasurer.

Based on the identified phenomena and literature review, this study is directed to answer the following research questions:

1. Which IKPA indicators most influence the final IKPA score of KPPN Yogyakarta in its role as a work unit and as the State General Treasurer?
2. What factors create differences in IKPA achievement between KPPN Yogyakarta as a work unit and as the State General Treasurer?

RESEARCH METHOD

This study employed a descriptive qualitative approach with a case study strategy based on internship experience. This approach was chosen because the study focuses on gaining an in-depth understanding of differences in IKPA achievement based on the role of KPPN Yogyakarta as a work unit and as the State General Treasurer.

The unit of analysis in this study was KPPN Yogyakarta, particularly its functions related to budget implementation management and budget performance monitoring. The data used consisted of primary and secondary data. Primary data were obtained through semi-structured interviews with employees directly involved in budget management and monitoring activities. Secondary data were collected from official documents such as IKPA reports, regulations, and IKPA implementation guidelines.

Data collection was conducted through interviews and documentation. The interviews were carried out directly with the State Budget Financial Officer (Pranata Keuangan APBN) as the key informant, representing budget management practices and institutional perspectives at KPPN

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Yogyakarta. Meanwhile, documentation was conducted by collecting IKPA recap data for the 2022–2025 period.

Data analysis was conducted using thematic and comparative analysis techniques. Thematic analysis was used to identify the main themes emerging from the interview results, while comparative analysis was used to compare IKPA achievement based on the role of KPPN as a work unit and as the State General Treasurer. Data validity was strengthened through triangulation between interview findings and supporting documents.

RESULTS AND DISCUSSION

This analysis was conducted based on interview findings with the APBN Financial Officer of KPPN Yogyakarta, supported by IKPA performance data from 2022–2025. The results indicate that IKPA achievement of KPPN Yogyakarta as a work unit consistently tends to be higher and relatively more stable compared to its performance as the State General Treasurer. According to the informant, this condition is institutionally reasonable, as KPPN in its role as a work unit only manages one Budget Implementation Document, whereas in its role as State General Treasurer, performance is aggregated from 277 supervised work units with diverse budget characteristics and management capacities. This finding suggests that budget performance is influenced not only by internal managerial quality but also by the scope of institutional control and dependency on external actors.

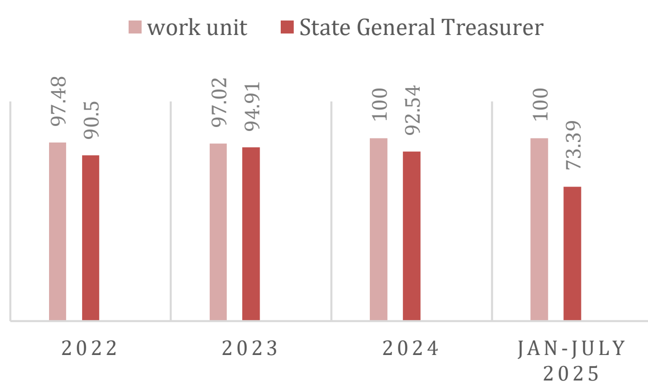

Figure 1.
IKPA Performance of KPPN Yogyakarta from 2022 to January–July 2025
Source: MyIntress Application

After analyzing all eight IKPA indicators, three indicators were identified as having the strongest influence on overall IKPA performance: DIPA Page III deviation, Budget Absorption, and Output Achievement. These indicators demonstrated the highest fluctuations across observation periods and were consistently reported as the most challenging to manage. Their dominance indicates that the most critical determinants of IKPA performance are primarily associated with budget planning accuracy, realization effectiveness, and output accountability.

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Table 1.
Performance of Page III DIPA Deviation Indicators

Year	Achievements	
	State General Treasurer	work unit
2022	86,94	94,35
2023	83,51	85,76
2024	73,71	100
January-Juli 2025	92,79	92,74

Source: MyIntress Application

The results show that the DIPA Page III deviation indicator experienced notable fluctuations, particularly in KPPN's role as State General Treasurer, with the lowest achievement recorded in 2024. This indicates recurring discrepancies between planned cash withdrawal schedules and actual budget realization. Based on interview results, these deviations are primarily caused by activity rescheduling, delayed program implementation, and suboptimal coordination across internal units.

In addition, expenditure realization under employee expenditure components was found to be particularly sensitive to operational dynamics, such as employee leave and official travel, which reduce actual realization compared to planned targets. This finding confirms Arnida (2022) argument that budget planning quality and financial management competence significantly influence deviation levels in DIPA Page III. The results imply that although this indicator is categorized as a planning quality measure, its performance is also highly vulnerable to operational uncertainties beyond initial planning assumptions.

Table 2.
Performance of Budget Absorption Indicators

Year	Achievements	
	State General Treasurer	work unit
2022	96,05	92,93
2023	94,08	95,2
2024	90,45	100
January-Juli 2025	97,67	96,19

Source: MyIntress Application

Budget absorption was also identified as a highly fluctuating indicator, with achievement rarely reaching maximum scores. Lower absorption rates indicate implementation barriers, procurement delays, or administrative constraints that hinder planned expenditure realization. This

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finding is consistent with Nazma (2024), who argues that budget absorption reflects not merely spending performance but also institutional readiness and implementation capacity.

Interview results revealed several contributing factors, including program cancellations, delayed activity execution, and unexpected budget blocking from central authorities. Interestingly, digital transformation was found to create a paradoxical effect on absorption performance. While digital systems improve operational efficiency and reduce administrative costs, they may simultaneously decrease expenditure levels, thereby making budget absorption targets more difficult to achieve. This suggests a structural limitation within the absorption indicator, where efficiency gains may unintentionally be interpreted as underperformance.

Table 3.
Performance of Output Achievement Indicators

Year	Achievements	
	State General Treasurer	work unit
2022	96,43	100
2023	99,91	100
2024	98,29	100
January-Juli 2025	0	0

Source: MyIntress Application

Output achievement was identified as the most dominant indicator overall, largely because it carries the highest weight in IKPA assessment (25%) under PER-5/PB/2024. This indicator measures the extent to which budget utilization successfully generates planned outputs, making it central to performance-based budgeting principles.

Table 4.
IKPA Performance Weighting

Aspect	Indicator	Weight
Budget Planning Quality	DIPA Revision	10%
	Page III DIPA Deviation	15%
Budget Execution Quality	Budget Absorption	20%
	Contractual Expenditures	10%
	Invoice Settlement	10%
	Management of Cash Advance and Additional Cash Advance	10%
	Payment Order Dispensation	*Deducted from IKPA score*

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Budget Execution Result Quality	Output Achievement	25%

Source: PER-5/PB/2024

According to the informant, despite having the highest weight, this indicator is relatively easier to control compared to other indicators because performance can still be optimized through reporting quality improvement and output monitoring during the reporting period. This finding indicates that output achievement is not solely determined by program execution quality but is also influenced by administrative reporting effectiveness. In line with Wita & Rusdi (2021), output performance should not only focus on formal achievement but also on generating meaningful outcomes for broader public benefit.

Factors Contributing to IKPA Differences between KPPN Roles

Further analysis identified three main factors explaining why IKPA performance as a work unit tends to be higher than as State General Treasurer.

First**, control intensity differs substantially between both roles**. As a work unit, KPPN has direct control over its entire budget management process due to managing only one DIPA. In contrast, as State General Treasurer, IKPA achievement depends heavily on the performance of 277 supervised work units, limiting KPPN's direct control over final outcomes.

Second, **budget management complexity** is significantly higher under the State General Treasurer role. While budget management as a work unit is relatively centralized and focused, the State General Treasurer role requires overseeing multiple work units with heterogeneous budget structures, capacities, and compliance levels. This complexity increases the likelihood of deviations and inconsistencies across indicators.

Third, **variation in work unit compliance and budget management behavior** strongly affects State General Treasurer performance. Since State General Treasurer IKPA scores are derived from aggregated performance across multiple work units, achievement becomes highly dependent on the discipline and managerial quality of external entities. Under this arrangement, KPPN primarily functions as a supervisory and coaching institution rather than a fully controlling actor.

These findings indicate that IKPA performance as State General Treasurer does not necessarily represent KPPN's internal budget management quality directly. Rather, it reflects an aggregated governance outcome shaped by broader inter-organizational performance dynamics. Consequently, lower IKPA scores under the State General Treasurer role should not be interpreted solely as institutional underperformance, but as an inherent consequence of broader managerial complexity and limited organizational control.

From a practical perspective, the findings suggest that strategies to improve IKPA performance should prioritize dominant indicators, particularly DIPA Page III deviation, budget absorption, and output achievement. Strengthening coordination among financial managers is necessary to improve planning accuracy and reduce budget deviations. In addition, periodic monitoring through digital systems such as MyIntress should be continuously optimized to detect implementation issues earlier before they affect overall IKPA performance.

In the context of KPPN's State General Treasurer role, the findings highlight the importance of strengthening supervisory and coaching functions toward lower-performing work units. Since State General Treasurer achievement is strongly influenced by supervised institutions,

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more targeted assistance, monitoring, and evaluation mechanisms are needed to reduce performance disparities across work units.

CONCLUSION

This study concludes that DIPA Page III deviation, budget absorption, and output achievement are the main indicators influencing IKPA performance at KPPN Yogyakarta. DIPA Page III deviation and budget absorption are the most fluctuating indicators due to planning inaccuracy, implementation changes, and budget realization constraints, while output achievement is the most decisive indicator because of its highest assessment weight and stronger controllability through reporting and monitoring.

The findings also confirm that IKPA performance of KPPN Yogyakarta as a work unit is consistently more stable than as the State General Treasurer. This difference is driven by stronger managerial control in the work unit role, whereas State General Treasurer performance depends on aggregated achievement from multiple supervised work units with varying compliance and budget management capacities.

These results indicate that IKPA performance is shaped not only by internal budget management quality but also by institutional role and management complexity. Therefore, improvement strategies should prioritize dominant indicators while strengthening monitoring, coordination, and supervisory functions toward supervised work units.

This study is limited to a qualitative case at KPPN Yogyakarta. Future studies are recommended to involve supervised work units and apply quantitative or mixed methods to examine the influence of IKPA indicators more comprehensively.

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