
Implementation of Performance-based Budgeting to Strengthen Performance Accountability at Universitas Negeri Semarang

Fransiska Novi Kurniasih¹, Wiwik Widayati², Ingrid Dewi Rejeki³, Pungky Indrawan Dwi Laksana⁴

¹Direktorat Perencanaan dan Keuangan, Universitas Negeri Semarang

²Direktorat Perencanaan dan Keuangan, Universitas Negeri Semarang

³Direktorat Perencanaan dan Keuangan, Universitas Negeri Semarang

⁴Direktorat Perencanaan dan Keuangan, Universitas Negeri Semarang

Abstract

This study aims to explore the implementation of performance-based budgeting using the Money Follow Program concept to strengthen performance accountability at Universitas Negeri Semarang (UNNES). Employing a descriptive-analytical method with a qualitative approach, the research involved interviews, focus group discussions, and questionnaires across 20 accounting entities within UNNES. The findings indicate that while performance-based budgeting has been generally well implemented, challenges remain in resource allocation, understanding of performance accountability (AKIP), and system integration at the work unit level. The study highlights the need for improved budget optimization, enhanced internal evaluation mechanisms, and the development of integrated information systems. These efforts are essential to support UNNES in achieving its strategic goals and enhancing transparency and accountability in higher education governance.

Keywords

accountability; budget; performance; planning

INTRODUCTION

Accountability is one of the key criteria in achieving good university governance (Wijatno, 2009). Performance accountability refers to the ability to demonstrate that public funds have been spent economically, efficiently, and effectively (Bastian, 2006). Higher education institutions, as public sector entities, are required to continuously improve performance accountability, where all government agencies must develop strategic planning, conduct performance measurement, and produce performance reporting.

Universitas Negeri Semarang (UNNES) has undergone a financial management transformation from a Public Service Agency State University (PTN-BLU) to a Legal Entity State University (PTN-BH) through Government Regulation No. 36 of 2022 concerning Legal Entity State University of Universitas Negeri Semarang. This transition grants UNNES greater autonomy in both academic and non-academic management. However, with increased autonomy comes greater responsibility to ensure transparency, accountability, and quality in all operational aspects.

The results of the Performance Accountability Evaluation for Government Institutions at UNNES, based on the letter from the Inspector General of the Ministry of Education, Culture, Research, and Technology No. 11927/G.GI/PR.04.03/2023 regarding the 2023 AKIP Evaluation Results, show a score of 89.85 with an "A" rating, an improvement from 88.15 in 2022 with the same rating. This positive performance accountability score must continue to be improved to reflect the quality of governance at UNNES.

Strengthening government institution performance accountability can be achieved through various efforts, one of which is implementing performance-based budgeting. Performance-based

budgeting is a budgeting system that focuses on organizational outputs and is closely related to achieving the Vision, Mission, and Strategic Plan of the Organization [2]. Meanwhile, the Money Follow Program concept is a budgeting approach that prioritizes programs/activities directly aligned with government priorities and that create significant impact. The primary goal of performance-based budgeting is to emphasize centralized expenditure control and prevent administrative misuse (Schick, 2007).

Thus, the urgency of this research is to ensure the accountability of Universitas Negeri Semarang in the implementation of its programs and budget. The implementation of performance-based budgeting with the Money Follow Program concept is expected to further strengthen the performance accountability of government institutions at UNNES.

Performance-based budgeting is a budgeting system that focuses on organizational outputs and is closely related to achieving organizational performance. The implementation of a performance-based budgeting system is expected to strengthen the performance accountability of Universitas Negeri Semarang. The findings of this research will serve as an evaluation material for Universitas Negeri Semarang in the implementation of performance-based budgeting and the enhancement of its performance accountability.

LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

Performance Accountability

Performance accountability is defined as the fulfillment of responsibilities by a government institution to account for the success or failure of programs and activities mandated by stakeholders. This is carried out with the aim of achieving the organization's mission in a measurable manner in compliance with established performance goals and targets. Regularly prepared government performance reports serve as a means to ensure accountability (Indonesia, Peraturan Presiden Nomor 29 Tahun 2014 tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah, 2014). This presidential regulation requires all central and regional government institutions to implement performance accountability as part of the good governance framework that has been adopted within government environments.

Performance accountability is a form of responsibility undertaken by government institutions. It represents the obligation of these institutions to account for the success or failure of their mission in achieving predetermined goals and objectives. This accountability is carried out periodically through accountability mechanisms (BPKP, 2000). The performance accountability system is a structured series of components, tools, and procedures designed to achieve performance management objectives, including planning, performance agreements, measurement, data collection, classification, summarization, and performance reporting within government institutions for accountability and performance improvement (Penulis, 2023).

The performance accountability system for government institutions can be considered as a framework, instrument, and accountability method that involves the following stages:

- a. Performance Planning
- b. Performance Measurement
- c. Performance Reporting
- d. Internal Performance Accountability Evaluation

Performance-Based Budgeting

Performance-based budgeting is an integrated annual performance planning system that establishes a connection between program funding levels and the desired outcomes of those programs. The core principle of performance-based budgeting, in theory, is that it links government budgeting (state expenditures) to the expected results (outputs and outcomes) so that every rupiah spent can be accounted for in terms of its benefits (Retnani, 2019). Key Components of Performance-Based Budgeting, Performance-based budgeting must originate from strategic planning (Renstra) and be developed as objectively as possible. Both government

entities and the public must be involved to ensure effective implementation. Standard pricing, performance benchmarks, and minimum service standards must be established in accordance with legal requirements (Abigail Rampen, 2021). Effective allocation means that every government expenditure is directed toward achieving the strategic goals and objectives outlined in the regional strategic planning documents (Indonesia, Undang-Undang Nomor 32 Tahun 2004 tentang Pemerintahan Daerah, 2004). Efficient allocation ensures that strategic goals and objectives are achieved using minimal resources while maintaining the planned quality levels. The effective, economical, and efficient allocation of government expenditures can be realized through the implementation of performance-based budgeting in government budget planning (Seto Wibisono, 2016). Performance-based budgeting is a budgeting system that prioritizes the achievement of work results or outputs based on planned cost allocation or inputs. A performance-based budget must include expected service standards and estimated unit costs for relevant activities. During the implementation process, funding must adhere to central government policies. Since 2014, one of the central government's policies related to performance-based budgeting is the money follow program concept (Suharnoko, 2019). This approach ensures that budget allocations align with program objectives, reinforcing organizational performance achievements in an efficient and effective manner. Based on the literature review, this research focuses on the implementation of performance-based budgeting to strengthen performance accountability at Universitas Negeri Semarang (UNNES).

State of The Art

Several previous studies serve as references for this research, providing a basis for comparison in conducting the study. The state of the art includes several academic journals. The first study by Laura Wahdalul et al., titled *The Influence of Performance-Based Budgeting and Financial Reporting Systems on the Performance Accountability of Government Institutions in Bandung Regency*, found that performance-based budgeting and financial reporting systems have a significant positive impact both simultaneously and partially on performance accountability within Bandung Regency Government institutions (Wahdatul, Rahayu, & Dillak, 2016). The second study, conducted by Indriani Yulia Friska from the Faculty of Economics and Business, Universitas Jambi, titled *The Influence of Performance-Based Budgeting on Performance Accountability with Organizational Commitment as a Moderating Variable (Study on Regional Work Units in Jambi Province)*, revealed that budget planning, implementation, reporting, and performance evaluation collectively affect performance accountability in government institutions. However, when examined separately, only implementation and reporting showed significant positive influence. Additionally, organizational commitment was found to moderate only the implementation phase of performance-based budgeting (Friska, 2015).

The next study is titled *The Influence of Performance-Based Budgeting and Budget Target Clarity on Performance Accountability in Village Governments in Cisewu District, Garut Regency*. The data analysis results indicate that performance-based budgeting has a significant impact on performance accountability, and similarly, budget target clarity also has a significant effect on performance accountability (Husaeri Priatna, 2018). The fourth study, titled *Literature Review: Implementation of Performance-Based Budgeting in Higher Education Institutions in Indonesia*, will be further developed in this research. The key conclusion of this review is that the implementation of performance-based budgeting plays a crucial role in ensuring the quality of higher education institutions (Lorensius, Warman, & Tresia, 2021). The fifth study, titled *Analysis of the Implementation of Performance-Based Budgeting with the Money Follow Program Concept in Planning and Budgeting for Padang City* by Silvia Ningsih et al., found that the Padang City Government has successfully implemented money follow program-based budgeting in planning and budgeting activities (Silvia Ningsih, 2018).

Research Roadmap

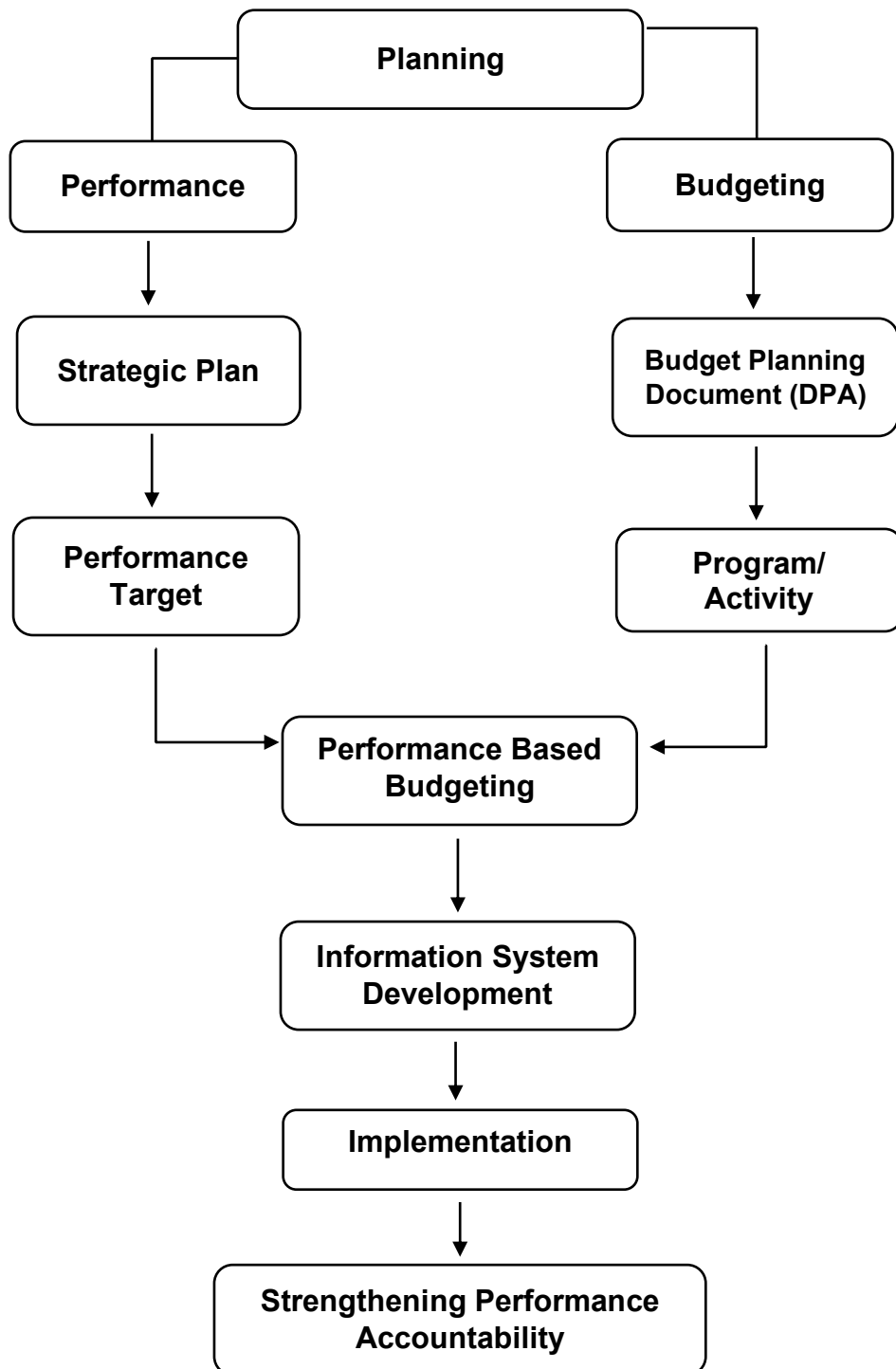


Figure 1.
Research Roadmap

METHODS

The method used in this research is a descriptive-analytic method with a qualitative approach. The use of this approach is aligned with the main research objective, which is to describe and analyze the implementation of performance-based budgeting within Universitas Negeri Semarang. Qualitatively, the research will explore data as deeply as possible by conducting interviews and Focus Group Discussions (FGDs). Focus Group Discussion is a method of structured group discussion. The data collection methods used in this study are interviews and documentation. Interviews are a data collection activity in which researchers obtain information by directly asking questions to the source (Yunus, 2010). There are several advantages to data collection through interviews, including direct contact between the interviewer and the assessed participants, the ability to obtain in-depth data, the interviewee's opportunity to express their thoughts more freely, and the possibility of repeating and clarifying unclear questions for more meaningful responses. Meanwhile, the documentation method involves searching for data in the form of records, transcripts, books, newspapers, magazines, inscriptions, meeting minutes, ledgers, agendas, and other sources.

The population in this study consists of 20 accounting entities at Universitas Negeri Semarang and is supported by additional data sources in the form of statement questionnaires to reinforce the research findings. The data source in this study is primary data, which refers to research data obtained directly from the original source. Universitas Negeri Semarang was selected as the research site because it is a public higher education institution whose operations are still supported by government funding. Therefore, its budget planning must be more effective and efficient to strengthen the university's performance achievements.

Data Analysis

The data analysis technique used in this research is descriptive research, which primarily consists of narrative explanations based on interview results and document studies. The collected data will be analyzed qualitatively and presented in a descriptive format. The data analysis technique applied in this study follows the steps outlined by B. Bungin (Bungin, *Metode Penelitian Kualitatif*, 2017), as follows:

Data Collection

Data collection is an integral part of the data analysis process. In this study, data collection is conducted through interviews and document studies.

Data Reduction

Data reduction is defined as the process of selecting, focusing on, simplifying, and transforming raw data obtained from written field notes. Reduction is carried out from the beginning of data collection by summarizing, coding, identifying themes, creating clusters, writing memos, and other activities aimed at eliminating irrelevant data or information.

Data Display

Data display refers to the presentation of organized information that allows for the possibility of drawing conclusions and taking action. The presentation of qualitative data is typically in the form of narrative text. Additionally, it can also be presented in matrices, diagrams, tables, and charts.

Conclusion Drawing and Verification

This is the final stage of data analysis. Drawing conclusions involves interpretation, which means finding meaning in the data that has been presented. Between data display and conclusion drawing, there is an ongoing data analysis process. In this context, qualitative data analysis is a

continuous, repetitive, and ongoing effort. The processes of data reduction, data presentation, and conclusion drawing/ verification form a sequential depiction of success as an interconnected series of analytical activities.

Furthermore, the analyzed data is explained and interpreted in words to describe the facts observed in the field, provide meaning, or answer research questions, with only the essence extracted. Based on this explanation, each stage of the process is carried out to ensure data validity by reviewing all available data from various sources obtained from fieldwork, personal documents, official documents, images, photographs, and other materials through interviews supported by document studies.

RESULTS AND DISCUSSION

The research conducted in this study employs a descriptive-analytic method with a qualitative approach. The use of this approach is aligned with the primary research objective, which is to describe and analyze the implementation of performance-based budgeting in relation to strengthening performance accountability within Universitas Negeri Semarang.

The data collection methods include interviews and documentation. Interviews are a method of gathering information through oral question-and-answer sessions conducted face-to-face, unilaterally, and with a predetermined direction and objective. The research findings are based on the results obtained from these interviews.

Results

Based on the research findings, various pieces of information were obtained regarding the implementation of performance-based budgeting, the factors contributing to success, and performance accountability involving work units within Universitas Negeri Semarang, including faculties, the graduate school, institutes, directorates, agencies, the internal supervisory unit, offices, and technical service units (UPT). The information obtained from respondents can be outlined as follows.

The implementation of performance-based budgeting at Universitas Negeri Semarang (UNNES)

The implementation of performance-based budgeting requires a thorough understanding from every work unit within Universitas Negeri Semarang (UNNES) to ensure that the university becomes more responsive to challenges and opportunities while achieving its vision and mission sustainably. The system has been well understood by work units through various outreach efforts conducted by the planning division at UNNES, specifically through the Sub-Directorate of Planning and Accounting within the Directorate of Planning and Finance.

UNNES work units recognize the importance of implementing performance-based budgeting to strengthen performance accountability. This system was initiated at UNNES when it was still operating under the financial management model of Public Service Agency State Universities (PTN-BLU). Its implementation has been further refined following UNNES' transformation into a State Legal Entity University (PTN-BH).

The strategic planning process is essential for higher education institutions to define their medium-term direction and goals. At Universitas Negeri Semarang (UNNES), the Strategic Plan is developed through a SWOT analysis to identify strengths, weaknesses, opportunities, and threats in achieving the university's vision, mission, objectives, and targets.

UNNES' vision, mission, objectives, and targets are then translated into programs, activities, and performance indicators to measure goal achievement. In the UNNES Strategic Plan for 2023-2028, a total of 11 Strategic Objectives (SS), 10 Key Performance Indicators (KPI), and 42 Target Performance Indicators (IKS) have been established. These objectives and indicators serve as guidelines for UNNES' development toward a more innovative approach in the disruptive era.

To ensure that various targets are achieved systematically, extensively, and in a structured manner, a well-planned and controlled financial management strategy must be in place as a reference for all work units within UNNES. Every work unit formulates its own strategic plan based on UNNES' Strategic Plan. All performance indicators in the UNNES Strategic Plan are then delegated to subordinate work units according to their respective duties and functions.

One year before the start of the budget year, Universitas Negeri Semarang (UNNES) prepares a plan for programs and activities to be implemented in the following year. This plan is formulated to achieve the performance indicators set in the strategic plan. Work units develop their work plans according to the budget ceiling determined by UNNES' planning team. Each performance indicator is supported by one or more programs and activities, whether funded or unfunded by UNNES. The formulated programs and activities are then reviewed by the planning team to ensure compliance with established regulations. All compliant programs and activities are compiled into UNNES' Annual Work Plan and Budget (RKAT), which is then submitted to the Board of Trustees (MWA) for discussion in an MWA session before being approved as a guideline for implementing programs and activities in the following year.

The implementation of programs and activities at UNNES is evaluated quarterly. Work units report their agreed-upon performance achievements to the rector, and performance targets based on the strategic plan are presented in quarterly monitoring and evaluation meetings, led by the rector. During these meetings, UNNES leadership provides performance evaluations across various areas, including academics and student affairs, general administration, human resources and finance, research and innovation, as well as collaboration, business, and international relations. The outcome of these meetings consists of recommendations issued by the leadership that work units must implement as acceleration strategies to improve performance in the next quarter.

At the end of each year, all work units prepare a Work Unit Performance Accountability Report (LAKUK) as an accountability measure for the implementation of programs and activities throughout the year. LAKUK includes an evaluation of performance targets established at the beginning of the year. Work units present their performance achievements along with analyses comparing actual outcomes with the set targets, comparisons between the current year's achievements and the previous year, as well as comparisons with the five-year strategic targets. The performance analysis also addresses challenges and problems encountered, along with follow-up strategies or recommendations for improvements in the following year. These recommendations or follow-up strategies serve as a foundation for implementing programs and activities in the subsequent year.

Some key observations regarding program and activity implementation at UNNES include the suboptimal allocation of budgets for development programs aimed at achieving UNNES' priority targets. Most work unit budgets are still primarily allocated for operational and routine costs. Additionally, some work units have not fully implemented the recommendations provided by leadership in the quarterly monitoring and evaluation activities. Several work units have suggested that these recommendations should be formally communicated through official circulars, so their follow-up actions can be measured effectively.

The performance indicators at Universitas Negeri Semarang (UNNES) are designed to achieve strategic objectives that align with UNNES' vision, as outlined in the 2023-2028 Strategic Plan. The established target performance indicators are then broken down into activity performance indicators, which serve as performance targets for work units within UNNES. Each work unit formulates its performance targets based on the predetermined performance indicators to support UNNES' overall achievement.

A common challenge faced by UNNES in determining performance indicators is changes in government regulations and policies, which affect the consistency and relevance of these indicators. Adjustments in regulations regarding Key Performance Indicators (KPI) for State Universities require UNNES to modify operational definitions, measurement methods, and revise activity performance indicators that serve as work unit performance targets.

The preparation of program and activity plans at Universitas Negeri Semarang (UNNES) is based on established cost standards. Programs and activities funded by the State Budget (APBN) are formulated following Minister of Finance Regulation (PMK) No. 39 of 2024 on Input Cost Standards for 2025. Meanwhile, programs and activities funded by sources other than APBN are developed in accordance with Rector's Regulation No. 98 of 2024 on Input Cost Standards at UNNES for 2025. In practice, UNNES faces several challenges in implementing these cost standards. One common issue is policy changes regarding the application of cost standards, which can affect budget planning and execution. Additionally, during the implementation of activities, differences in perception among work units sometimes arise, leading to inconsistencies in interpretation and execution.

UNNES conducts monitoring and evaluation of work unit performance achievements on a quarterly basis, specifically in April, July, October, and December. Each quarter, work units report their performance achievements and output achievements. Performance achievements refer to the performance indicators that were set as targets at the beginning of the year, while output achievements correspond to the expected results of budgeted activities. During monitoring and evaluation meetings, performance and output achievements are compared with budget realizations to assess the effectiveness and efficiency of program and activity implementation in supporting UNNES' vision and mission. Performance and output reporting is carried out through the My UNNES-Finance application, where work units submit their achievement reports and attach supporting data. However, in practice, reported achievements are often not accompanied by sufficient supporting data, making it difficult to ensure the validity of the reported information.

Success Factors

Budget preparation at Universitas Negeri Semarang is carried out by integrating the entire planning and budgeting process within work units to produce the "Annual Work Plan and Budget (RKAT)" document. This budget classification is organized according to organization, function, program, activities, and expenditure types. The budgeting approach follows a balance between bottom-up and top-down processes. Bottom-up, involves incorporating input from work units across UNNES. Top-down, focuses on setting priority/strategic activities to achieve leadership's performance targets. Leadership plays a crucial role in performance-based budgeting, particularly in determining priority programs for the budgeted year. These priority programs are defined in line with the milestones or roadmap for PTN-BH quality advancements, as established in the UNNES Strategic Plan (Renstra UNNES). Once leadership sets these priority programs, work units then translate them into specific programs and activities, structured according to their core duties and functions.

The implementation of performance-based budgeting at Universitas Negeri Semarang (UNNES) is continuously evaluated to achieve better results. Improvements are made both in administrative processes and the development of information systems. Administrative enhancements carried out by UNNES include developing budgeting guidelines and formulating rector regulations on budget revisions. In 2024, the budget preparation review process was conducted through the My UNNES Keuangan application, transitioning from the previous manual system to a more streamlined digital approach.

Performance-based budgeting requires various resources to ensure that allocated funds achieve expected outcomes efficiently and effectively. Some resource-related aspects that have been noted in UNNES implementation of performance-based budgeting include inaccurate information regarding performance achievements, particularly indicators beyond the Key Performance Indicators (KPI) for State Universities (IKU PTN). Performance achievement reports are often not accompanied by sufficient supporting data, affecting their validity. Additionally, in terms of financial resources, UNNES program and activity funding heavily relies on revenue from educational service fees or student-related income. To fully support its vision of becoming a world-renowned university and a pioneer of excellence in conservation-oriented education, UNNES needs to explore more diverse sources of revenue beyond educational funding.

The “reward and punishment system” aims to create a conducive environment for improving motivation and performance while ensuring that the entire UNNES community adheres to established regulations and standards. In the implementation of performance-based budgeting, UNNES applies this system through remuneration, which is compensation given to employees based on their contribution to organizational performance. UNNES “Remuneration System”, as outlined in Rector’s Regulation No. 37 of 2023, states in Article 8 that performance assessment serves as the primary basis for calculating remuneration. Meanwhile, Article 38 specifies sanctions for employees who violate discipline or fail to meet minimum performance standards, with incentive reductions ranging from 25% to 100%. Performance assessment is conducted at the end of each year, evaluating both job execution and behavioral performance. Every UNNES employee sets performance targets at the beginning of the year and reports them at the end of the year. These year-end performance reports are a key component in calculating remuneration.

Performance Accountability

The implementation of performance accountability for government institutions at Universitas Negeri Semarang (UNNES) consists of performance planning, performance measurement, performance reporting, and internal accountability evaluation. Performance Planning UNNES conducts performance planning by developing a Strategic Plan (Renstra) that sets performance targets for five years. The current UNNES Strategic Plan (2023-2028) was developed in alignment with UNNES transition to State Legal Entity University (PTN-BH) status. The legal basis for this strategic plan is outlined in UNNES Board of Trustees Regulation No. 8 of 2023 on the Establishment of the UNNES Strategic Plan 2023-2028. At the beginning of each fiscal year, the Rector signs a Performance Agreement with the Director of Higher Education, Research, and Technology, which is then cascaded down to all work unit leaders, faculty members, and staff. This performance planning document is supported by programs and activities funded through the Budget Execution List (DPA), sourced from both State Budget (APBN) and non-APBN funds. Every quarter, UNNES reports its performance achievements via the SPASIKITA application, managed by the Planning Bureau of the Ministry of Education, Culture, Research, and Technology (Kemendikbudristek). The performance data is collected from “SATU DATA”, an integrated data management system incorporating information across various sectors, including academics and student affairs, general administration, human resources and finance, research and innovation, collaboration, business, and international relations. The SATU DATA system was developed by adopting the IKU PTN Dashboard from Kemendikbudristek, ensuring data validity and reliability. At the end of the fiscal year, UNNES compiles a performance report as part of its accountability for the execution of programs and activities throughout the year. This report is prepared in accordance with Minister of Administrative and Bureaucratic Reform (PermenRB) No. 53/2024, Minister of Education, Culture, Research, and Technology Regulation No. 40/2022

The performance report contains information on achievement of strategic objectives and performance indicators based on UNNES performance agreement. Comparison of actual achievements with annual targets, previous year targets, and final strategic plan targets, allowing for a measurable evaluation of UNNES success in achieving its vision and mission. UNNES conducts annual evaluations of its performance accountability implementation. Internal evaluations are carried out with the support of the Internal Supervisory Unit and the Quality Assurance Office. These evaluations are based on assessment worksheets provided by the Planning Bureau of Kemendikbudristek. Several challenges in implementing Performance Accountability for Government Institutions (AKIP) at UNNES include policy changes related to IKU PTN, requiring adjustments in definitions and measurement methods. Limited understanding of AKIP implementation at the work unit level, leading to suboptimal execution. Lack of evaluation on AKIP implementation at the unit level, resulting in low engagement and awareness. UNNES is making continuous efforts to enhance performance accountability, including following up on recommendations provided by AKIP reviewers from the ministry. Innovating and improving systems to strengthen performance achievements and accountability. Adding a performance module to the My UNNES-Finance application. Adjusting the performance reporting system for IKU PTN in line with IKU PTN Regulation No. 210/M/2023.

Discussion

Performance Accountability

Each work unit at Universitas Negeri Semarang (UNNES) recognizes the importance of Performance Based Budgeting (PBK) through socialization efforts led by the Sub-Directorate of Planning and Accounting within the Directorate of Planning and Finance. This system has been implemented since UNNES operated under Public Service Agency State University (PTN-BLU) status and was further refined after its transition to State Legal Entity University (PTN-BH). The strategic plan is developed using a SWOT analysis, identifying strengths, weaknesses, opportunities, and threats to support the achievement of institutional goals. The UNNES Strategic Plan (2023-2028) includes 11 Strategic Objectives, 10 Key Performance Indicators (KPI), and 42 Target Performance Indicators (IKS). All work units formulate their strategic plans based on the UNNES Strategic Plan, with performance indicators tailored to their core tasks and functions. Each work unit then prepares an annual work plan according to the budget ceiling set by the university. Quarterly evaluations are conducted to ensure target achievement, and the Annual Work Plan and Budget (RKAT) is formally approved by the Board of Trustees (MWA).

Performance achievements are reported through the My UNNES Keuangan application and evaluated quarterly. Recommendations are provided to improve performance outcomes for the next quarter. Prepared at the end of each year, this report evaluates performance achievements and formulates follow-up strategies to enhance future implementation. Budget preparation at UNNES integrates planning and budgeting processes across work units, following a bottom-up and top-down approach bottom-up (incorporates input from work units), top-down (leadership determines priority programs aligned with the milestones set in the UNNES Strategic Plan (Renstra UNNES)). UNNES consistently evaluates and refines administrative processes and information system. The university has developed budgeting guidelines and issued a rector regulation on budget revisions to enhance financial planning. Performance-based budgeting requires adequate resources to ensure efficiency and effectiveness. UNNES recognizes the need to explore additional revenue sources beyond education funding to support its vision of becoming a world-class institution. A remuneration system is implemented based on performance assessments. Sanctions are imposed on employees who fail to meet minimum performance standards.

AKIP Implementation

The implementation of performance accountability involves planning, measurement, reporting, and evaluation of performance. Performance reports are prepared in accordance with applicable regulations and evaluated annually to ensure continued improvements. However, challenges arise due to policy changes and a lack of understanding of Performance Accountability for Government Institutions (AKIP) at the work unit level, leading to less-than-optimal implementation. UNNES actively follows up on recommendations provided by AKIP implementation reviewers and has introduced innovations to enhance performance achievement and accountability. One such improvement is the addition of a performance module to the My UNNES-Finance application, enabling better tracking and reporting.

CONCLUSION

Research at UNNES shows that the implementation of Performance Based Budgeting (PBK) has been going well, but there is still room for improvement, particularly in terms of resources and understanding of AKIP at the work unit level. Other studies support these findings and emphasize the importance of rewards in PBK implementation. The integration of information systems and continuous performance evaluation are also key success factors. Based on the research findings, here are several recommendations for further improvements in the implementation of performance-based budgeting at UNNES. Optimization of Budget Allocation, development of priority programs. Increase budget allocation for development programs that support the achievement of UNNES priority targets. Focus on programs that have a direct impact on improving the quality of education and the university's reputation. Diversification of funding

sources, explore more revenue sources beyond educational funding, such as partnerships with industries, research grants, and international collaboration programs.

Enhancing understanding and implementation of AKIP, socialization and training which conduct regular socialization and training sessions to improve understanding of AKIP at the work unit level. Ensure that each unit comprehends the importance of performance accountability and knows how to implement it. Internal evaluation, perform routine internal evaluations to ensure the effective implementation of AKIP in each work unit. Use evaluation results to develop more effective improvement strategies. Information system improvement, application development and enhance the My UNNES Keuangan application to facilitate performance reporting and data validation. Ensure that the application is user friendly and accessible to all work units. Data integration, integrate existing information systems to ensure that reported data is accurate and reliable. This will simplify performance monitoring and evaluation.

Effective implementation of rewards and punishments, transparency in performance assessment for ensure that the performance evaluation system is transparent and fair. Provide appropriate rewards for work units or individuals who achieve or exceed performance targets. Strict sanctions, enforce strict sanctions on work units or individuals who fail to meet performance targets or violate discipline. This will encourage performance improvement and compliance with regulations. Enhancement of administration and planning processes, budget preparation guidelines to develop clear and comprehensive budget preparation guidelines. Ensure that all work units understand and follow these guidelines. Budget review and revision, conduct regular budget reviews and revisions to ensure that the budget aligns with UNNES needs and priorities.

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