

Analysis of Budget Planning Performance Values at the State Christian Institute of Tarutung as a Benchmark for Budget Management

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This study analyzes the Budget Planning Performance Score of Institut Agama Kristen Negeri (IAKN) Tarutung as a benchmark for budget management. The analysis uses Monitoring & Evaluation (Monev) data from the Ministry of Finance up to November 2025 and supporting literature. The overall Planning Performance Score is 50.50/100, composed of Output Detail Achievement (CRO) 56.27%, Use of Output Cost Standards (SBK Usage) 83.33%, and SBK Efficiency 0.00%. Key issues identified are: (1) several Outputs (RO) not fully realized, reducing RVRO; (2) blocked budget items that prevent full RVRO reporting; (3) mismatches among budget realization, RVRO achievement, and SBK efficiency calculations possibly due to data inaccuracies in the Monev application. Recommendations include accelerating budget realization, resolving or removing budget blocks, coordinating data verification with the Directorate General, updating Monev/system data, and strengthening internal monitoring and evaluation to improve planning efficiency and budget performance.

Keywords: Planning performance value; budget management efficiency; budget absorption rate; budget planning effectiveness; financial accountability.

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1. Introduction

Planning is a systematic process for determining appropriate future actions through a sequence of choices while taking into account available resources. The National Development Planning System in Indonesia represents an integrated framework for development planning that produces long-term, medium-term, and annual development plans implemented by state institutions and the public at both central and regional levels (Republic of Indonesia, 2004).

Fundamental changes in social, economic, and political conditions demand a comprehensive development planning system that promotes transparency, accountability, democratization, decentralization, and public participation. Such a system is expected to ensure that increasingly limited development funds are allocated and utilized in an efficient, effective, and sustainable manner. One systematic response to these demands is the enactment of Law Number 25 of 2004 concerning the National Development Planning System (Republic of Indonesia, 2004). Within this system, development planning consists of four interrelated stages: plan formulation, plan determination, plan implementation control, and plan implementation evaluation (Republic of Indonesia, 2006).

Planning, implementation, control, and evaluation are integral components of the management function and cannot be separated from one another. These components complement each other by providing feedback and input to improve overall performance. Well-prepared plans are meaningless if they are not properly implemented, while implementation without sound planning is unlikely to succeed. Therefore, to enhance efficiency and effectiveness in resource allocation and to strengthen transparency and accountability in

development program management, continuous control and evaluation of development plans are essential (Republic of Indonesia, 2006).

As a state-funded Christian religious higher education institution established under the Regulation of the Minister of Religious Affairs Number 16 of 2018, the State Christian Institute of Tarutung (IAKN Tarutung) is financed through the State Budget (APBN). In managing public funds, IAKN Tarutung is required to comply with principles of accountability, effectiveness, and efficiency. Public finance, in a broad sense, includes the financial management of state enterprises and both national and regional budgets, while in a narrower sense it refers to the management and accountability of state legal entities authorized to administer public funds (Nugrahanto et al., n.d.).

Based on the Regulation of the Minister of Finance Number 62 of 2023, the central government—through ministries responsible for budgetary functions—conducts monitoring and control over budget planning and execution across government institutions. Budget planning performance is assessed through two main aspects: the quality of performance information and compliance with budget planning regulations (Ministry of Finance of the Republic of Indonesia, 2023). Performance information quality refers to the completeness, availability, and relevance of performance data contained in budget planning documents, while regulatory compliance includes adherence to cost standards, budget allocation limits, budget tagging, and policy synchronization.

To support budget performance monitoring, the Ministry of Finance has developed the Monitoring and Evaluation Application (Monev Kemenkeu), which includes the Budget Planning Performance Value as a key indicator. This indicator comprises three subcomponents: Output Detail Achievement, Use of Output Cost Standards, and Efficiency of Output Cost Standards (Ministry of Finance of the Republic of Indonesia, n.d.).

Data from the Monev Kemenkeu application indicate that as of November, the Budget Planning Performance Value of IAKN Tarutung reached 50.50 out of a maximum score of 100. This score reflects moderate performance, with the greatest contribution derived from output achievement, while efficiency in the use of output cost standards showed no contribution. These findings suggest that budget planning performance at IAKN Tarutung remains suboptimal, particularly in terms of efficiency.

Accordingly, this study aims to analyze the budget planning performance value of IAKN Tarutung as a benchmark for improving public budget management. The findings are expected to contribute to institutional efforts to enhance the quality of state budget management, which is directly linked to the achievement of established performance targets.

2. Methods

This study employs a qualitative research method with a descriptive approach. This approach aims to gain a deeper understanding of the available data and to describe actual conditions factually. The type of research used is descriptive-analytical, which focuses on analyzing empirical data and real-world situations to identify existing problems and formulate appropriate recommendations.

Data collection was conducted using secondary data obtained from official sources of the Ministry of Finance of the Republic of Indonesia, particularly the Monitoring and Evaluation Application of the Ministry of Finance (MONEV Kemenkeu), as well as through a literature review related to public budget management. The data analyzed represent the results of financial management performance assessments up to November 2025, based on three main subcomponents: Output Detail Achievement, Use of Output Cost Standards (SBK), and Efficiency of Output Cost Standards (SBK). All data were analyzed through

systematic review and observation processes to generate conclusions and recommendations aligned with the focus of this study.

In addition to data obtained from the MONEV Kemenkeu application, primary data were also collected through an in-depth interview with Kristendo Damanik, a member of the Evaluation and Reporting Team at the Directorate General of Christian Community Guidance. He is responsible for monitoring the Budget Planning Performance Value of all State Christian Religious Higher Education Institutions in Indonesia. The interview explored several key aspects, including: (1) factors contributing to unrealized outputs, (2) administrative and technical constraints in RVRO reporting, (3) causes and impacts of blocked budget ceilings, (4) operator capacity related to data validity in the MONEV system, and (5) internal monitoring and evaluation processes.

3. Results and Discussion

Analysis of Output Detail Achievement Value

As explained in the theoretical framework, the Output Detail Achievement Value represents the arithmetic value derived from the overall achievement of Realization versus Registered Output (RVRO). Based on the results of data tracing and monitoring obtained from the MONEV Kemenkeu application, the detailed values of output detail achievement are presented as follows:

Table 1. Analysis of Output Detail Achievement Value

Program	RO	Pagu	Blokir A	Realisasi	TVRO	RVRO	Persentase Capaian
DK Program Pendidikan Tinggi n Tinggi	001 BOPTN Perguruan Tinggi Keagamaan Kristen (Lembaga)	5.676.300.000	0	5.299.549.181	3.339,0 0	3.039,0 0	91,02%
DK Program Pendidikan Tinggi n Tinggi	001 Mahasiswa PTK Kristen Penerima Beasiswa PPA (Orang)	480.000.000	0	480.000.000	100	100	100,00%
DK Program Pendidikan Tinggi n Tinggi	002 Tunjangan Profesi Dosen Non PNS PTK Kristen (Orang)	336.000.000	0	113.750.000	14	11	78,57%
DK Program Pendidikan Tinggi n Tinggi	001 PTKKN yang Meningkatkan Kualitas Layanan Pendidikannya Melalui PNB (Lembaga)	5.786.702.000	0	3.078.487.223	1	0	0,00%

Program	RO	Pagu	Blokir A	Realisasi	TVRO	RVRO	Persentase Capaian
DK Program Pendidikan Tinggi	001 Sarana Bidang Pendidikan (Paket)	6.502.030.000	667.918.000	256.200.000	1	0	0,00%
DK Program Pendidikan Tinggi	001 Prasarana Perguruan Tinggi Keagamaan Kristen Negeri (unit)	9.000.000.000	7.000.000.000	1.938.164.015	1	0	0,00%
DK Program Pendidikan Tinggi	002 Penelitian (Orang)	325.000.000	325.000.000	0	13	8	61,54%
DK Program Pendidikan Tinggi	003 Pengabdian Masyarakat (Orang)	400.000.000	400.000.000	0	200	150	75,00%
DK Program Pendidikan Tinggi	001 Perguruan Tinggi Keagamaan Yang Terakreditasi (Lembaga)	250.000.000	250.000.000	0	1	0	0,00%
DK Program Pendidikan Tinggi	001 Mahasiswa PTK Kristen Penerima KIP Kuliah (Orang)	11.550.000.000	0	11.536.800.000	1.150,0	1.148,0	99,83%
DK Program Pendidikan Tinggi	003 Dosen PTK Kristen Penerima Beasiswa Gelar S3 (Orang)	504.000.000	0	492.500.000	7	7	100,00%
DK Program Pendidikan Tinggi	001 Dosen dan Tenaga Kependidikan pada PTK Kristen yang mengikuti peningkatan Kompetensi (Orang)	2.200.000.000	2.200.000.000	0	1.100,0	900	81,82%

Program	RO	Pagu	Blokir A	Realisasi	TVRO	RVRO	Persentase Capaian
WA Program Dukungan Manajemen	994 Layanan Perkantoran (Layanan)	28.733.498.000	931.890.000	35.304.245.418	1	1	100,00%
WA Program Dukungan Manajemen	952 Layanan Perencanaan dan Penganggaran (Dokumen)	750.000.000	574.261.000	175.634.675	1	0	0,00%
NILAI ARITMATIKA							56,27%

Based on the information presented in the table above, several potential issues can be analyzed, including:

Table 2. Identified Constraints and Recommended Follow-Up Actions

No. Constraints / Issues	Recommended Follow-Up Actions
1 Several Outputs (RO) have not yet achieved 100% budget realization, resulting in suboptimal RVRO performance.	Accelerate budget realization to ensure timely achievement of output realization.
2 Several Outputs (RO) are subject to budget blocking, which negatively affects RVRO achievement.	Propose the removal of blocked budget allocations and, where possible, adjust the Target of Realized Output (TRVO).
3 Some Outputs (RO) have reached 100% budget realization; however, their RVRO has not yet achieved 100%.	Conduct an evaluation of planning and output management to serve as input for improving budget planning in subsequent fiscal years.
4 Several Outputs (RO) can only realize their RVRO at the end of the 2025 fiscal year, in accordance with regulations issued by the Directorate General of Treasury through the KPPN.	Prepare administrative documentation in advance to support RVRO reporting at the end of the fiscal year.

Based on the identification of issues related to the achievement of Output Details (RO), it can be concluded that several constraints continue to affect the optimization of the RVRO value. Some outputs have not yet reached 100% budget realization, certain budget allocations remain blocked, and discrepancies exist between budget realization achievement and RVRO performance. In addition, several outputs can only be realized at the end of the fiscal year in accordance with KPPN regulations, which prevents earlier reporting. Therefore, it is necessary to accelerate budget realization, propose the removal of budget blocks, adjust the Target of Realized Output (TRVO), and conduct a comprehensive evaluation of planning management. These measures are expected to serve as a basis for improving budget planning and implementation in subsequent fiscal years, thereby enabling RVRO achievement to be more optimal and aligned with the established performance targets.

Analysis of the Achievement Value of SBK Utilization

In detail, the outputs categorized as utilizing the Standard Cost of Output (SBK) are stipulated in the relevant Minister of Finance Regulations. The calculation of the Achievement Value of SBK Utilization at IAKN Tarutung as of November 2025 is presented as follows:

Table 3. Analysis of the Achievement Value of SBK Utilization

No	Unit	Satker	Prog	RO	SBK	Uraian SBK	Indeks		RVRO	Keterangan	
							Realisasi	Indeks		Realisasi	Pengguna
1	2	3	4	5	6	7	8	9	10	11 = 9/10	12
163 7	05 Ditjen Bimbingan Masyarakat at Kristen	552755 INSTITUTE UT AGAMA KRISTEN NEGERI (IAKN) TARUTUNG	DK Progra m Pendidika n Tinggi	5101.BEI.001 BOPTN Perguruan Tinggi Keagamaan Kristen (Lembaga)	SBK K	BOPTN Perguruan Tinggi Keagamaan Kristen	1.621.880.42 9	5.299.549.18 1	3.039, 00	1.743.84 6	Ya
163 8	05 Ditjen Bimbingan Masyarakat at Kristen	552755 INSTITUTE UT AGAMA KRISTEN NEGERI (IAKN) TARUTUNG	DK Progra m Pendidika n Tinggi	5101.BEJ.001 Mahasi swa PTK Kristen Penerima Beasiswa PPA (Orang)	SBK K	Mahasiswa PTK Kristen Penerima Beasiswa PPA	34.081.867	480.000.000	100	4.800.00 0	Ya
163 9	05 Ditjen Bimbingan Masyarakat at Kristen	552755 INSTITUTE UT AGAMA KRISTEN NEGERI (IAKN) TARUTUNG	DK Progra m Pendidika n Tinggi	5101.BEJ.002 Tunjan gan Profesi Dosen Non PNS PTK Kristen (Orang)	SBK K	Tunjangan Profesi Dosen Non PNS PTK Kristen	45.000.000	113.750.000	10	11.375.0 00	Ya

No	Unit	Satker	Prog	RO	SBK	Uraian SBK	Indeks			Keterangan Pengguna an SBK	
							SBK	Realisasi	RVRO		
164 0	05 Ditjen Bimbingan Masyarakat at Kristen	552755 INSTIT UT AGAMA KRISTEN NEGERI (IAKN) TARUTUNG	DK Progra m Pendidika n Tinggi	5101.BGC.001 PTKK N yang Meningkat Kualitas Layanan Pendidikanya Melalui PNBP (Lembaga)	SBK K	PTKKN yang Meningkat Kualitas Layanan Pendidikan ya Melalui PNBP	11.863.532.0 00	3.078.487.22 3	0 0	0 0	Tidak
164 3	05 Ditjen Bimbingan Masyarakat at Kristen	552755 INSTIT UT AGAMA KRISTEN NEGERI (IAKN) TARUTUNG	DK Progra m Pendidika n Tinggi	5101.QEJ.001 Mahasi swa PTK Kristen Penerima KIP Kuliah (Orang)	SBK K	Mahasiswa PTK Kristen Penerima KIP Kuliah	13.183.623 00	11.536.800.0 00	1.148, 00	10.049.4 77	Ya
164 4	05 Ditjen Bimbingan Masyarakat at Kristen	552755 INSTIT UT AGAMA KRISTEN NEGERI (IAKN) TARUTUNG	DK Progra m Pendidika n Tinggi	5101.QEJ.003 Dosen PTK Kristen Penerima Beasiswa Gelar S3 (Orang)	SBK K	Dosen PTK Kristen Penerima Beasiswa Gelar S3	22.502.750.0 00	492.500.000 00	7 00	70.357.1 42	Ya

Based on the figure above, it can be observed that 5 out of 6 outputs (RO) at IAKN Tarutung comply with the application of the Standard Cost of Output (SBK). Accordingly, the SBK utilization value can be calculated using the following formula:

$$\text{SBK Utilization} = \frac{\sum \text{RO complying with SBK}}{\sum \text{Total RO}}$$

Following the identification process, the only factor contributing to the suboptimal achievement of this component is the existence of an output that has not yet reached 100% budget realization, which prevents its RVRO from being reported. Nevertheless, this condition does not yet constitute a serious issue, provided that the work unit prepares appropriate management measures and accelerates budget realization in accordance with the approved budget ceiling.

Analysis of the Achievement Value of SBK Efficiency

The following section presents detailed supporting data related to the SBK Efficiency Value:

Table 4. Analysis of the Achievement Value of SBK Efficiency

No	Unit	Satker	RO	Uraian SBK	Indeks	Realisasi	TVR	RVR	Indeks	Selisih	Tingkat Efisiensi	Nilai Efisiensi
					SBK		O	O	Realisasi Anggaran		Per RO (%)	Per RO (%)
1	2	3	5	7	8	9	10	11	12 = 9/11	13 = 8-12	14 = 13/8	15
915	05 Ditjen Bimbingan dan Masyarakat Kristen	552755 INSTI TUT AGAMA KRISTEN NEGERI (IAKN) TARUTUNG	5101.BEI.001 BOPTN Perguruan Tinggi Keagamaan Kristen (Lembaga)	BOPTN Perguruan Tinggi Keagamaan Kristen	1.621.880.429	5.299.549.181	3.339	3.039	1.743.846	1.620.136.583	100	0
916	05 Ditjen Bimbingan dan Masyarakat Kristen	552755 INSTI TUT AGAMA KRISTEN NEGERI (IAKN) TARUTUNG	5101.BEJ.001 Mahasiswa PTK Kristen Penerima Beasiswa PPA (Orang)	Mahasiswa PTK Kristen Penerima Beasiswa PPA	34.081.867	480.000.000	100	100	4.800.000	29.281.867	86	0
917	05 Ditjen Bimbingan dan Masyarakat Kristen	552755 INSTI TUT AGAMA KRISTEN NEGERI (IAKN) TARUTUNG	5101.BEJ.002 Tunjangan Profesi Dosen Non PNS PTK Kristen (Orang)	Tunjangan Profesi Dosen Non PNS PTK Kristen	45.000.000	113.750.000	14	10	11.375.000	33.625.000	75	0

No	Unit	Satker	RO	Uraian SBK	Indeks SBK	Realisasi	TVR O	RVR O	Indeks Realisasi Anggaran	Selisih	Tingkat Efisiensi Per RO (%)	Nilai Efisiensi Per RO (%)
918	05 Ditjen Bimbingan Masyarakat Kristen	552755 INSTI TUT AGAMA KRISTEN NEGERI (IAKN) TARUTUNG	5101.QEJ.001 Mahasiswa PTK Kristen (Orang)	Mahasiswa PTK Kristen Penerima KIP Kuliah Penerima KIP Kuliah	13.183.623	11.536.800.000	1.150	1.148	10.049.477	3.134.146	24	0
919	05 Ditjen Bimbingan Masyarakat Kristen	552755 INSTI TUT AGAMA KRISTEN NEGERI (IAKN) TARUTUNG	5101.QEJ.003 Dosen PTK Kristen (Orang)	Dosen PTK Kristen Penerima Beasiswa Penerima Beasiswa	22.502.750.000	492.500.000	7	7	70.357.142	22.432.392.858	100	0

Based on the table above, it can be observed that none of the five outputs (RO) categorized under SBK efficiency meet the required SBK criteria; therefore, the achievement value for this component is zero (0). Several potential factors may have contributed to this condition, including:

Table 5. Identified Issues and Follow-Up Recommendations Related to SBK Efficiency

Issues / Problems	Follow-Up Recommendations
There is an output (RO) that actually meets SBK efficiency criteria, namely <i>"PTK students receiving PPA scholarships"</i> , where both budget realization and RVRO have reached 100%. However, the gap between the Budget Realization Index and the SBK Index is 86%. Based on the applicable regulations, IAKN Tarutung should be entitled to a score of 20%.	This issue is likely caused by the system not being updated. Therefore, coordination with the Evaluation and Reporting Team of the Directorate General of Christian Community Guidance (Ditjen Bimas Kristen) is required.
There are outputs (RO) where RVRO has reached 100%, but budget realization has not yet fully reached 100%.	Identify the budget variance and take relevant measures to maximize budget realization.
There are outputs (RO) where RVRO has not yet reached 100%.	Identify the contributing factors (e.g., budget blocking) and take corrective actions accordingly.

Based on the identification of these issues, it can be concluded that there are still discrepancies between budget realization, RVRO achievement, and SBK efficiency calculations that affect the optimization of performance. Therefore, improved coordination, data verification, and more comprehensive corrective measures are required to ensure reporting accuracy and to enhance the alignment between budget performance and performance indicators in subsequent periods.

4. Conclusion

The budget planning performance of IAKN Tarutung is at a moderate level (50.50 out of 100), with the main contribution coming from the Achievement of Output Details (CRO), which remains at a mid-range level (56.27%). The use of Output-Based Cost Standards (SBK) is relatively good (83.33%), indicating that most outputs have applied the prescribed cost standards; however, SBK efficiency does not contribute to the overall score (0%), meaning that potential cost savings or efficient budget utilization are not reflected. Operational issues that reduce performance include outputs that have not been fully realized, budget allocations under blocking status, discrepancies between budget realization and RVRO achievement, as well as possible inaccuracies or delays in data updates within the Monev Kemenkeu application.

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