

Evaluation Of Budget Implementation Performance at The Domestic Policy Strategy Agency, Ministry of Home Affairs

Stella Anastasia Wuka^{1*}, Khasan Effendy², Ika Sartika³

^{1,2,3}Department of Government Science, Faculty of Government Science, Graduate School of the Jakarta Institute of Public Administration, Indonesia

* Corresponding author:

Email: stellawuka17@gmail.com

Abstract.

This study aims to evaluate the budget implementation performance at the Domestic Policy Strategy Agency (Badan Strategi Kebijakan Dalam Negeri/BSKDN), Ministry of Home Affairs. The background of this research is based on the importance of effective, efficient, and accountable state budget management as part of good governance. The Budget Implementation Performance Indicator (IKPA) is used as the main instrument to assess the quality of budget execution, covering planning, implementation, and outcome aspects. This research employs a descriptive qualitative approach using the CIPP evaluation model (Context, Input, Process, Product) to obtain a comprehensive understanding of budget performance. Data were collected through document analysis, observation, and review of budget realization reports and IKPA achievements of BSKDN for the fiscal years 2022–2024. The results indicate that the budget implementation performance at BSKDN has improved over time, particularly in budget absorption, contractual spending, and output achievement, which have reached optimal levels. However, several indicators remain suboptimal, especially regarding revisions to DIPA Page III and the management of Cash Advances (UP) and Additional Cash Advances (TUP). Supporting factors include improved internal coordination, regulatory compliance, and better budget planning, while inhibiting factors involve dynamic planning changes and inefficiencies in operational cash management.

This study recommends strengthening budget planning, enhancing financial management capacity, and optimizing internal control systems to improve IKPA scores sustainably. Therefore, budget implementation at BSKDN is expected to become more effective in supporting the achievement of organizational strategic goals and domestic governance policies.

Keywords: Budget Performance, IKPA, Evaluation, CIPP and BSKDN.

I. INTRODUCTION

The State Budget (APBN) is the government's primary instrument for implementing national development through the allocation of resources to various strategic sectors. Based on Law of the Republic of Indonesia Number 62 of 2024 concerning the State Budget for the 2025 Fiscal Year, the APBN is the state's annual financial plan, prepared and approved jointly by the House of Representatives (DPR), as a guideline for the implementation of state revenues and expenditures. The APBN serves not only as an administrative document but also as a fiscal policy instrument to maintain economic stability, encourage growth, reduce social disparities, and improve public welfare. Therefore, APBN management must be carried out effectively, efficiently, transparently, and accountably to optimally achieve development goals.

State Budget management encompasses the stages of budget planning, implementation, monitoring, and evaluation. One important indicator in assessing the quality of budget management is the budget absorption rate. The absorption rate reflects the ability of ministries or institutions to implement programs and activities according to the established allocations. High and timely budget absorption indicates the effectiveness of government program implementation, while low absorption indicates the presence of administrative, technical, and managerial obstacles that can impact the achievement of organizational goals. In the context of governance, sound budget management is a crucial part of implementing good governance principles, which emphasize efficiency, effectiveness, transparency, and public accountability.

The Ministry of Home Affairs (Kemendagri) is a ministry with strategic responsibility in supporting the implementation of regional government and public services. One of the work units under the Ministry of Home Affairs is the Domestic Policy Strategy Agency (BSKDN), which is responsible for formulating and developing strategic domestic government policies. The implementation of programs and activities within the BSKDN requires the support of planned and measurable budget management to ensure optimal

implementation of each policy and program. Good budget management will determine the organization's success in achieving its established performance targets and strategic objectives.

In the state financial management system, the Budget Implementation List (DIPA) is the official document used as the basis for budget implementation by each work unit. The DIPA serves as both authorization for budget use and the maximum limit on state expenditures that can be incurred by government agencies. Therefore, every budget implementation must comply with the allocations stated in the DIPA and adhere to the principles of efficiency, effectiveness, and accountability. Budget implementation that does not align with the DIPA can affect the quality of program implementation and impact an agency's low budget performance.

To assess the quality of budget implementation in ministries and institutions, the government implements a measurement system called the Budget Execution Performance Indicator (IKPA). The IKPA is regulated by Minister of Finance Regulation Number 195/PMK.05/2018 and reinforced by Director General of Treasury Regulation Number PER-4/PB/2021. The IKPA is used as an evaluation instrument for the quality of budget implementation based on aspects of planning, implementation, results, and regulatory compliance. Mahmudi (2010) explains that performance indicators in budgeting not only function as evaluation tools but also serve as a basis for managerial decision-making to improve the effectiveness of state financial management. Furthermore, Buana and Widiatmoko (2019) state that the IKPA assessment reflects the alignment between budget planning and realization, which influences the quality of organizational performance.

The IKPA consists of several key indicators that reflect the quality of budget execution. The planning aspect includes revisions to the DIPA (State Budget Implementation Budget) and deviations from Page III of the DIPA. The implementation aspect includes budget absorption, contractual spending, bill settlement, management of Reserve Money and Additional Reserve Money (UP/TUP), and dispensation of Payment Orders (SPM). Meanwhile, the results aspect of budget execution is measured through the achievement of program and activity outputs. Assessment of all these indicators provides an overview of the effectiveness, efficiency, and compliance of work units in managing the state budget.

As the National Budget (APBN) user unit, the National Civil Service Agency (BSKDN) is responsible for ensuring that budget implementation is carried out on target and in accordance with regulations. Budget planning within the BSKDN encompasses program development, activity implementation, reporting, and evaluation of expenditure realization. The received APBN funds are used to support research activities, policy development, institutional capacity building, and the implementation of strategic domestic government programs. Therefore, successful budget management at the BSKDN is a critical factor in supporting the quality of national government policies.

The following table presents the BSKDN Budget Absorption for the 2022–2024 Fiscal Year, which illustrates the achievement of budget realization over the last three years:

Table 1. Data on Absorption Realization for the 2022 and 2023 Fiscal Year at the Domestic Policy Strategy Agency

2022			
Jenis Belanja	Pagu	Realisasi	% Penyerapan
Belanja Pegawai	23,252,560,000	23,095,954,093	99.33%
Belanja Barang	33,255,808,000	32,486,421,826	97.69%
Belanja Modal	2,684,939,000	2,626,389,092	97.82%
TOTAL	59,193,307,000	58,208,765,011	98.34%

2023			
Jenis Belanja	Pagu	Realisasi	% Penyerapan
Belanja Pegawai	22,380,567,000	22,171,121,738	99.06%
Belanja Barang	28,383,250,000	28,304,296,653	99.72%
Belanja Modal	1,385,901,000	1,382,998,151	99.79%
TOTAL	52,149,718,000	51,858,416,542	99.44%

Source: Ministry of Finance, DJPB, KPPN Jakarta IV

Table 2. Data on Absorption Realization for the 2024 Fiscal Year at the Domestic Policy Strategy Agency

2024 (Formula PER-5/PB/2024) Pagu yang digunakan netto (tidak termasuk blokir)		*catatan : Pagu netto merupakan pagu tanpa blokir			
Triwulan	Triwulan I	Triwulan II	Triwulan III	Triwulan III	
Pagu Belanja Pegawai Netto	24.923.984.000	24.923.984.000	24.923.984.000	24.923.984.000	
Pagu Belanja Barang Netto	26.610.567.000	26.610.567.000	26.610.567.000	29.618.529.000	
Pagu Belanja Modal Netto	859.000.000	859.000.000	859.000.000	859.000.000	
% Target Belanja Pegawai	15%	40%	65%	95%	
% Target Belanja Barang	15%	50%	70%	90%	
% Target Belanja Modal	10%	40%	70%	90%	
% Penyerapan Belanja Pegawai	26,61%	52,86%	72,35%	97,35%	
% Penyerapan Belanja Barang	28,93%	56,69%	77,90%	99,46%	
% Penyerapan Belanja Modal	13,04%	90,38%	93,68%	99,86%	
Nilai IKPA Penyerapan	100	100	100	100	

Source: Ministry of Finance, DJPB, KPPN Jakarta IV

Based on the realization data of BSKDN budget absorption for the 2022–2024 Fiscal Year, there is a trend of increasing budget absorption from year to year. In 2022, budget absorption reached 98.34%. In 2023, it increased to 99.44%, and in 2024, it reached 99.78%. This increase indicates improvements in the management of budget planning, implementation, and oversight within BSKDN. The high level of budget absorption indicates that program and activity implementation has been running effectively and supporting the achievement of organizational targets.

However, several IKPA indicators at BSKDN still show suboptimal performance. The deviation value on Page III of the DIPA in 2022 was 68.9% and decreased to 64.59% in 2023 before increasing in 2024. Furthermore, UP/TUP management has not reached its maximum value for the past three years. This condition indicates that there are still obstacles in adjusting activity planning and managing operational cash. Lasupu et al. (2021) explain that synchronization between planning, implementation, and budget results is a crucial factor in improving the effectiveness of organizational budget management.

The following table presents indicators that influence the IKPA value at BSKDN in the 2022–2024 Fiscal Year, which reflects the challenges and opportunities for improvement in future budget governance:

Table 3. IKPA Performance Indicators at BSKDN

INDICATOR	FY 2022	FY 2023	FY 2024
DIPA Revision	100%	100%	100%
Page III DIPA	68.9%	64.59%	93.1%
Budget absorption	94.16%	100%	100%
Contractual Shopping	92.5%	95.5%	100%
Bill Settlement	98.85%	100%	100%
Management of UP and TUP	90.36%	91.84%	90.4%
SPM Dispensation	100%	100%	100%
Output Achievement	100%	100%	100%

Source: Ministry of Finance, DJPB, KPPN Jakarta IV (Processed by the author)

The BSKDN Budget Information and Report (IKPA) data for the 2022–2024 fiscal year shows that several indicators, such as DIPA revisions, SPM dispensations, and output achievements, have achieved optimal values. However, the DIPA Page III indicator and UP/TUP management still require further attention. This indicates that the quality of budget planning and operational fund management needs to be continuously improved to ensure more effective and efficient budget implementation. The Directorate General of Treasury (2024) emphasized that the IKPA is used not only as an evaluation instrument but also as a basis for fostering and improving the quality of financial management in government work units.

From a government management perspective, budget management is a crucial component of public governance aimed at improving public welfare. Supriyanto (2009) states that government management is the process of managing state resources to achieve national goals effectively and efficiently. Meanwhile, Ndraha (2011) emphasizes that the success of government management is influenced by an organization's ability to optimally utilize resources, including budget and human resources. Therefore, evaluating budget implementation is a crucial step in assessing the effectiveness of government organizational performance.

Previous research on budget management and evaluation has been largely conducted at regional agencies such as the Regional People's Representative Council (DPRD) Secretariat. Nursei Pandere (2023)

found that budget management at the Gowa Regency DPRD Secretariat has been running well based on revenue and expenditure realization levels. Aryanti and Nani (2023) also showed that regional spending performance in Sarolangun Regency is relatively efficient. However, research on evaluating budget implementation performance at central government agencies, particularly within the Ministry of Home Affairs' National Budgetary Agency (BSKDN), is still limited. Furthermore, previous research has primarily used a descriptive approach without applying a systematic evaluation model.

This study uses the CIPP evaluation model developed by Stufflebeam to assess budget implementation from the context, input, process, and product aspects. This approach was chosen because it provides a more comprehensive picture of budget implementation effectiveness, supporting and inhibiting factors, and the impact of budget implementation on achieving organizational goals. The evaluation not only examines the level of budget realization but also the quality of program implementation and its contribution to achieving BSKDN's strategic goals.

Based on the above description, it is clear that budget execution performance evaluation plays a crucial role in improving the quality of state financial governance. Evaluation is necessary to identify various obstacles in budget execution and formulate appropriate improvement strategies. Therefore, research on "Budget Execution Performance Evaluation at the Domestic Policy Strategy Agency of the Ministry of Home Affairs" is essential to analyze budget execution, identify supporting and inhibiting factors, and provide recommendations for improving the quality of budget management within the BSKDN.

The existence of the IKPA also has a positive impact on improving organizational work discipline. Through measurable indicators, each work unit is encouraged to develop realistic plans, implement activities according to schedule, and submit financial reports on time. Regular evaluation of IKPA achievements enables organizational leaders to conduct more effective internal supervision and control, thereby minimizing the potential for budget irregularities. Nazma (2024) states that an accurate and accountable budget performance measurement system is crucial for producing objective and high-quality evaluations.

In practice, budget execution is influenced not only by the technical capabilities of financial managers, but also by inter-unit coordination, regulatory compliance, and the quality of human resources. Therefore, increasing the capacity of staff and strengthening the internal control system are crucial factors in supporting optimal budget execution within the National Civil Service Agency (BSKDN). With sound budget management, the organization can improve program effectiveness, strengthen public accountability, and foster professional and results-oriented governance.

This research aims to obtain a comprehensive overview of the quality of budget implementation at the National Budget Agency (BSKDN) during the 2022–2024 period. The results are expected to serve as evaluation material and provide strategic recommendations for improving planning, implementation, and oversight, as well as sustainably enhancing the IKPA value to support the effectiveness of domestic governance. Furthermore, this research is expected to strengthen the implementation of the principles of transparency and accountability in national budget management.

II. METHODS

This study uses a qualitative approach with descriptive and inductive methods to deeply understand the performance evaluation of budget implementation at the Domestic Policy Strategy Agency of the Ministry of Home Affairs. The qualitative approach was chosen because the study focuses on understanding social phenomena through natural data collection in the form of observation, interviews, and documentation, so that researchers can explore the meaning and interpretation of informants regarding budget implementation (Creswell, 2014). The descriptive method is used to describe the conditions, processes, and characteristics of budget implementation systematically and factually (Sugiyono, 2019). This study uses the CIPP evaluation model from Stufflebeam which includes context, input, process, and product evaluation as a conceptual framework for the study (Stufflebeam, 1971).

Data collection was conducted through observation, semi-structured interviews, and documentation. Observation was used to directly observe the budget implementation process, while semi-structured interviews were conducted so that informants could provide more open explanations regarding budget

implementation constraints and strategies. Documentation was used to supplement the data through budget realization reports, DIPA documents, IKPA reports, and other supporting archives (Sugiyono, 2019). Data sources consisted of primary data obtained directly from informants and secondary data derived from official organizational documents. Research informants included the Head of Planning, Head of Finance, Commitment Making Officer, expenditure treasurer, SPJ implementing staff, strategic program coordinator, and KPPN Jakarta IV staff. Informants were determined using snowball sampling and accidental sampling techniques.

The primary research instrument is the researcher themselves, as qualitative research positions them as the primary data collector and analyst (Yin, 2018). Data analysis was conducted using the Miles and Huberman interactive model, which includes data reduction, data presentation, and continuous conclusion drawing (Miles et al., 2014). Data validity was tested through source and technique triangulation by comparing interview results, observations, and documentation to enhance data validity and consistency. The research was conducted at the Domestic Policy Strategy Agency from January to July 2025.

This research focuses on evaluating the quality of budget implementation based on the IKPA indicators, which include planning suitability, implementation effectiveness, budget efficiency, and activity output achievement. An inductive approach is used to formulate interpretations and conclusions based on field findings obtained during the research process. All data are analyzed in depth to identify supporting and inhibiting factors in budget implementation and efforts to improve organizational performance. With this approach, the research is expected to provide a comprehensive overview of budget implementation at the BSKDN and serve as recommendations for strengthening transparent, accountable, effective, and outcome-oriented state financial governance. The research also emphasizes the importance of internal coordination and regulatory compliance in supporting the optimization of government budget management in a sustainable and adaptive manner.

III. RESULT AND DISCUSSION

A. Overview of the Domestic Policy Strategy Agency of the Ministry of Home Affairs (BSKDN Kemendagri)

The Domestic Policy Strategy Agency (BSKDN) was previously known as the Research and Development Agency (Balitbang) of the Ministry of Home Affairs. This institutional transformation was marked by the issuance of Minister of Home Affairs Regulation Number 137 of 2022 concerning the Organization and Work Procedures of the Ministry of Home Affairs, which affirms that BSKDN is an Echelon I unit within the Ministry of Home Affairs tasked with compiling, formulating, and providing recommendations for policy strategies in the field of domestic governance (Minister of Home Affairs Regulation Number 137 of 2022). BSKDN also has the functions of coordinating, evaluating, synchronizing policies, monitoring, and reporting on the implementation of domestic government policy strategies.

Organizationally, BSKDN is led by an Agency Head who reports directly to the Minister of Home Affairs. The BSKDN organizational structure consists of the Agency Secretariat, the Center for Political, Legal, and Domestic Government Policy Strategy, the Center for Regional, Population, and Public Service Policy Strategy, the Center for Development Policy Strategy, Regional Finance, and Villages, and the Center for Human Resource Development, Information Technology, and Domestic Government Innovation Policy Strategy. This structure demonstrates the strategic role of the National Civil Service Agency (BSKDN) in supporting policy-based governance, cross-sectoral coordination, and strengthening government innovation (Ministry of Home Affairs, 2025).

In terms of human resources, BSKDN has 243 employees: 154 civil servants, 1 government employee with an employment contract, and 88 non-civil servants. By gender, the number of employees is 82 male and 73 female, representing a relatively balanced proportion. This reflects the application of the principle of gender equality in human resource management. The available staff is considered sufficient to support the implementation of BSKDN's duties and functions in formulating, coordinating, and evaluating strategic domestic government policies. However, improving the quality, competence, and professionalism of

employees is still necessary to achieve optimal and sustainable organizational effectiveness (Mahmudi, 2010).

In addition to carrying out administrative functions, BSKDN plays a role in supporting data-based decision-making and academic studies to strengthen the effectiveness of public policy. The existence of these strategic units allows for a more integrated policymaking process, from planning and implementation to policy evaluation. In the context of budget management, adequate human resources and a clear organizational structure are crucial factors in supporting budget execution performance and the Budget Execution Performance Indicator (IKPA) score. This aligns with the view that the effectiveness of public organizations is strongly influenced by the quality of governance, staff capacity, and strong institutional coordination in supporting the achievement of organizational goals (Directorate General of Treasury, 2024). Therefore, strengthening institutional capacity is a key requirement for sustainably improving the quality of services and national policy recommendations.

B. Research Results and Discussion

Referring to the CIPP Evaluation Model proposed by Stufflebeam (1971), budget implementation in a government agency can be evaluated comprehensively through four main components: context, input, process, and product. This model provides systematic evaluative guidelines for assessing the extent to which the budget is planned, managed, and utilized in accordance with the organization's needs and strategic objectives. The CIPP approach serves not only as a tool for measuring effectiveness but also as a reference for organizations in improving the quality of budget governance so that management can be more transparent, accountable, and results-oriented.

In the context of budget implementation at the Domestic Policy Strategy Agency (BSKDN), the CIPP Model evaluation standard is highly relevant. Context evaluations determine whether funded programs and activities truly align with organizational needs and support the Ministry of Home Affairs' vision, mission, and strategy. Input evaluations then examine the adequacy of resources, including the quality of human resources managing the budget, the adequacy of budget allocations, the quality of planning (RKA-KL and DIPA), and regulatory support. Furthermore, the process component provides an overview of the effectiveness of budget management procedures, budget absorption, timeliness of implementation, and any obstacles that arise during the process. Finally, product evaluations assess the extent to which activities produce the expected outputs, the level of budget efficiency, the effectiveness of achievements, and their contribution to organizational performance.

When these evaluation standards and indicators are consistently applied, budget execution can achieve optimal effectiveness. Good budget execution is reflected not only in high absorption but also in the relevance of activities, process accuracy, output quality, and their impact on achieving organizational goals. Therefore, evaluation using the CIPP Model not only assesses administrative aspects but also provides insight into the organization's commitment to good governance principles, such as transparency, accountability, efficiency, and results-orientedness.

In line with this, this study seeks to answer three main questions. First, how does budget implementation at the National Civil Service Agency (BSKDN) perform when evaluated through the components of context, input, process, and product? Second, what factors support and hinder budget implementation at BSKDN? Third, what efforts has been and can be made by BSKDN to improve the effectiveness and quality of budget management in the future.

1. Evaluation of Budget Implementation Performance at the Domestic Policy Strategy Agency (BSKDN)

The evaluation of budget implementation performance at the Domestic Policy Strategy Agency (BSKDN) is conducted to determine the extent to which budget management supports the achievement of organizational goals effectively, efficiently, and accountably. As a strategic work unit within the Ministry of Home Affairs, BSKDN plays a crucial role in generating domestic government policy recommendations based on studies and data. Therefore, the quality of budget execution is a crucial factor in determining the organization's success in carrying out its duties and functions. Budget execution is understood not only as an

administrative process but also as a strategic instrument to support the optimal achievement of organizational goals.

In this study, budget implementation evaluation was analyzed using the CIPP (Context, Input, Process, Product) Model developed by Stufflebeam (1971). This model was chosen because it provides a comprehensive evaluative overview of all stages of budget management, from program suitability to organizational needs, the adequacy of supporting resources, the effectiveness of the implementation process, to the achievement of activity results. This approach is also relevant to the principles of good governance, which emphasize transparency, effectiveness, efficiency, and accountability in state financial management (Mahmudi, 2010).

Using the CIPP approach, this study seeks to identify the actual state of budget implementation at the National Civil Service Agency (BSKDN), including the supporting and inhibiting factors that influence budget performance. This evaluation is expected to provide a comprehensive overview of the quality of budget governance at BSKDN and serve as a basis for formulating efforts to improve budget management in the future.

a. Context Evaluation

A contextual evaluation indicates that budget implementation at the Domestic Policy Strategy Agency (BSKDN) has been structured in accordance with the vision, mission, and strategic needs of the Ministry of Home Affairs. The programs and activities designed are aimed at supporting the formulation of domestic government policies effectively, efficiently, and accountably. In this study, the evaluation was conducted using the CIPP Model developed by Stufflebeam, so that the assessment focuses not only on administrative aspects but also on the program's relevance to the organization's needs (Stufflebeam, 1971). The results indicate that budget implementation at BSKDN is influenced by the quality of planning, regulatory support, and the rapidly changing dynamics of national policy. These conditions require the organization to make adjustments to previously prepared programs and activities.

Although the budget implementation context is generally aligned with organizational objectives, several obstacles remain that impact its effectiveness. One major obstacle is the high deviation on Page III of the Budget Implementation Budget (DIPA), indicating that planning is not yet fully stable. Changes in national policy priorities and new needs emerging mid-year require adjustments to activities and budget allocations. Furthermore, the study found that planning at the National Civil Service Agency (BSKDN) still tends to rely on historical patterns or annual routines, thus not being fully based on evidence and strategic data. This situation limits the organization's flexibility in adapting the budget to evolving needs.

From a contextual evaluation perspective, the external environment also significantly influences budget execution. The National Budgetary Agency (BSKDN) must adapt to government spending efficiency policies and regulatory changes from the Ministry of Finance. These adjustments result in revised activities and changes to implementation schedules. Therefore, the contextual evaluation confirms that successful budget execution is influenced not only by the quality of internal planning but also by the organization's ability to respond quickly and adaptively to national policy dynamics. This finding aligns with the principles of good governance, which emphasize the importance of effectiveness, accountability, and transparency in state financial management (Mahmudi, 2010).

b. Input Evaluation

The input evaluation focused on the adequacy of resources supporting budget implementation within the BSKDN. The study found that the organization has relatively adequate human resources, regulations, and planning documents to support program and activity implementation. BSKDN employs 243 people, consisting of both civil servants and non-civil servants. Quantitatively, this number is considered sufficient to support the organization's tasks, but qualitatively, there are still competency gaps in budget management. This situation results in the budget management workload remaining concentrated on certain employees, thus impacting the effectiveness of the activity implementation process.

Research also shows that the quality of planning documents, such as the RKA-KL (Work Plan and Budget Implementation Plan) and DIPA (Division of Budget Implementation Plan), plays a crucial role in determining the success of budget implementation. Thorough planning can reduce the risk of mid-year

activity revisions and increase consistency between targets and budget realization. Furthermore, staff understanding of state financial management regulations is a crucial factor in supporting orderly administration and smooth budget disbursement. This aligns with Law Number 1 of 2004 concerning the State Treasury, which emphasizes the importance of orderly, effective, and accountable financial management.

In terms of input, the study also found that BSKDN has undertaken various efforts to strengthen the capacity of its staff through technical training, internal learning, and knowledge transfer among employees. These efforts aim to improve understanding of performance-based budgeting mechanisms and financial reporting procedures. Furthermore, the use of online and hybrid work patterns contributes to efficient budget use, particularly for coordination and meetings. Therefore, the input evaluation indicates that successful budget implementation is significantly influenced by the quality of human resources, the adequacy of regulatory support, and the organization's ability to build an adaptive and professional work system.

c. Process Evaluation

The process evaluation examines how budget implementation is carried out, starting from the activity implementation stage, budget absorption, to the reporting and financial accountability process. The results of the study indicate that the budget implementation process at BSKDN is not yet fully stable because there are still frequent revisions to activities mid-fiscal year. These revisions arise from changes in leadership directives, adjustments to national policies, and government spending efficiency policies. The existence of the Letter of the Secretariat General of the Ministry of Home Affairs Number 900.1.2/4906/SJ regarding the proposed budget revision is evidence that changes in external policies directly affect the budget implementation process at BSKDN.

This situation leads to inconsistencies between planning documents and implementation of activities in the field. Revising the Budget Implementation Plan (DIPA) and unblocking efficiency blocks require lengthy administrative procedures, which impact the timeliness of activity implementation. Consequently, budget realization tends to accumulate in the final quarter, potentially reducing the effectiveness of program implementation. In addition to policy factors, the study also found administrative constraints in the form of late submission of SPJs from activity implementing units. Disparities in administrative capabilities across units lead to lengthy verification processes, resulting in delayed budget disbursement.

Despite this, BSKDN's budget absorption has improved year after year. In 2024, indicators for budget absorption, contractual spending, bill settlement, and output achievement reached optimal levels. This demonstrates the organization's ability to adapt to the various dynamics that arise during the budget execution process. Within the CIPP Model framework, process evaluation confirms that the effectiveness of budget execution is significantly influenced by the quality of coordination, administrative capabilities of the apparatus, and consistency between planning and implementation of activities (Lasupu et al., 2021).

d. Product Evaluation

The product evaluation assesses the extent to which budget implementation at BSKDN produces outputs and outcomes aligned with organizational goals. The research results indicate that budget implementation has generally made a positive contribution to improving organizational performance, particularly in supporting the development of strategic policy recommendations in domestic governance. Activity outputs achieved during the 2022–2024 period demonstrated excellent results, with optimal scores for the IKPA indicators, particularly in budget absorption, bill settlement, and contractual spending.

These improvements demonstrate that budget management at the National Civil Service Agency (BSKDN) is increasingly effective and efficient. Implemented programs and activities are producing outputs relevant to organizational needs and supporting the achievement of the Ministry of Home Affairs' strategic goals. Furthermore, the implementation of online and hybrid work patterns has helped the organization reduce operational costs without compromising the quality of activity output. This demonstrates that budget execution is not solely focused on budget absorption but also on the quality of results achieved.

However, the study found that several indicators were still suboptimal, particularly in the revision of Page III of the Budget Implementation Budget (DIPA) and the management of the UP and TUP. This situation indicates that the effectiveness of budget implementation still requires strengthening in the planning

and operational cash management aspects. Therefore, improving the quality of data-based planning, strengthening human resource capacity, and optimizing internal control are the main recommendations for improving budget execution at the BSKDN. Overall, the product evaluation confirmed that budget execution at BSKDN has been running quite well and is able to support the achievement of organizational goals more effectively, transparently, and accountably in accordance with the principles of good governance (Nazma, 2024).

Thus, evaluation through the CIPP Model provides a comprehensive picture of the strengths, weaknesses, opportunities, and challenges of budget implementation at BSKDN, so that the evaluation results can be used as a basis for improving policies, increasing program effectiveness, and strengthening accountability for state financial management in a sustainable manner.

B. Supporting and Inhibiting Factors in Budget Implementation Performance Evaluation within the BSKDN Environment

1. Supporting Factors

Budget implementation at BSKDN is supported by institutional factors, human resources, work systems, and inter-unit coordination, all of which contribute to improving the effectiveness, efficiency, and accountability of budget management. This support helps optimize resource utilization, minimize administrative obstacles, and strengthen the quality of budget planning and reporting. Identifying supporting factors is crucial for evaluating budget implementation performance and supporting the optimal achievement of organizational targets through targeted, measurable, transparent governance that complies with applicable laws and regulations.

a. Clarity of Organizational Structure and Work Procedures (SOTK)

Clarity in the Organizational Structure and Work Procedures is a key supporting factor in budget implementation at the Domestic Policy Strategy Agency (BSKDN). The division of tasks between the Agency Secretariat, planning department, finance department, and technical units has been relatively clear, thus facilitating more focused budget management coordination. Interviews indicate that each unit understands its functions and authorities, from planning, implementation, and budget reporting. This helps minimize overlapping authority and administrative errors. A clear organizational structure also aligns with the accountability principles stipulated in Law Number 17 of 2003 concerning State Finance and the internal control principles stipulated in Government Regulation Number 60 of 2008 concerning the Government Internal Control System. From a CIPP evaluation perspective, the SOTK supports the context and input dimensions because it provides an institutional framework and role division that supports effective budget management (Stufflebeam & Zhang, 2017).

b. Internal Capacity in Implementing Routine Activities

The internal capacity of BSKDN officials is also a crucial supporting factor in budget implementation. Officials are deemed capable of carrying out routine activities, such as formulating policy recommendations, coordinating meetings, and preparing administrative reports according to predetermined schedules. This capability demonstrates an understanding of state financial management mechanisms and budget administration procedures. This regulatory understanding supports smooth budget disbursement and accountability, thereby minimizing administrative obstacles. In the CIPP model, internal capacity is an input dimension that influences process quality because official capacity determines the smooth implementation of activities.

c. Utilization of Online and Hybrid Work Patterns

The use of online and hybrid work patterns post-pandemic has also increased the efficiency of BSKDN activities. Online meetings and a combination of offline and online work allow coordination to continue without requiring significant travel expenses. Interviews indicate that this method contributes to time and budget efficiency without compromising the quality of activity output. This policy aligns with the principles of effective and efficient state financial management as stipulated in Law Number 17 of 2003. Within the CIPP framework, online work patterns support the process and product dimensions by making activity implementation more flexible, adaptive, and cost-effective.

2. Inhibiting Factors

Although budget implementation at the Ministry of Home Affairs' Domestic Policy Strategy Agency (BSKDN) has generally been in accordance with statutory provisions, in practice, several inhibiting factors remain that could potentially impact budget implementation performance. These inhibiting factors impact the effectiveness, efficiency, and optimization of BSKDN program and activity targets. Based on observations, in-depth interviews with key informants, and documentation studies, several key inhibiting factors in budget implementation at BSKDN can be outlined as follows.

a. Human Resource Limitations

Limited human resources are a major obstacle to budget implementation at the National Budget Agency (BSKDN). The number of employees handling budget planning, implementation, and reporting functions remains limited compared to the complexity of the organization's tasks. Uneven workloads cause some employees to assume significant responsibilities, risking burnout and reducing the quality of budget management. Furthermore, the technical competence of staff in developing performance indicators and performance-based budgeting is not yet fully distributed. This situation impacts the quality of planning, the timeliness of reporting, and the effectiveness of internal controls. From the CIPP perspective, limited human resources are a problem in the input dimension, which then affects the process and product of budget implementation.

b. Dependence on External Data

The implementation of strategic research activities at the National Research and Development Agency (BSKDN) is highly dependent on data from local governments. When required data is late, incomplete, or out of date, activity implementation is hampered and impacts output achievement. This dependency indicates that BSKDN has limited control over external factors that determine activity success. Within the CIPP framework, this constraint relates to the context and process dimensions, as the effectiveness of activity implementation is influenced by the readiness of the external environment. This situation also has the potential to lead to budget inefficiencies due to changes in the scope of activities and delays in implementation.

c. Limitations of Budget Regulation Flexibility

Limited flexibility in budget regulations is another obstacle to BSKDN budget implementation. Centrally determined cost standards and budgeting provisions limit the ability of work units to adapt activities to real-world conditions. Budget management officials tend to be cautious in adjusting activities for fear of violating regulations. As a result, actual efficiencies achieved in the field are not always translated into budget documents and financial reports. From the CIPP perspective, this condition affects both the process and product dimensions, as implementation processes become less flexible and activity results do not fully reflect actual effectiveness.

d. Impact of Budget Implementation on BSKDN Performance

Budget implementation at the National Civil Service Agency (BSKDN) has supported the organization's function as a strategic policy-making institution within the Ministry of Home Affairs. Through the available budget, BSKDN has been able to produce various studies, policy recommendations, and coordination forums that align with the output targets in planning documents. Administratively, budget implementation has proceeded quite well and supports the organization's ongoing tasks. However, research results indicate that some outputs have not been optimally utilized by decision-makers at the central and regional levels. Many policy recommendations remain as administrative documents and have not been translated into operational policies. This situation indicates a gap between output and outcome. In the CIPP model, budget implementation is relatively successful in the process and product dimensions, but not optimal in terms of outcome due to the limited impact of the resulting policies. Therefore, strengthening the utilization of study results is a crucial factor in improving the effectiveness of budget implementation.

e. Efforts to Improve Budget Implementation Performance at BSKDN

The National Civil Service Agency (BSKDN) has undertaken various efforts to improve the quality of budget execution. First, the organization strengthens the alignment between budget planning and strategic mandates so that each activity is relevant to domestic government policy issues. Second, BSKDN increases

the capacity and equity of human resource competencies through technical training, internal learning, and collaborative work patterns, thereby improving the quality of planning and reporting. Third, the organization strengthens coordination and data management with local governments through more structured communication and more realistic data collection scheduling. Fourth, BSKDN optimizes the flexibility of activity implementation through online and hybrid work patterns to maintain efficiency without violating regulations. Fifth, the organization strengthens the orientation of results and the impact of activities so that budget execution focuses not only on budget absorption but also on the resulting policy benefits. Sixth, BSKDN strengthens the follow-up mechanism and utilization of policy outputs through cross-unit coordination and communication forums so that study results can be used as material for decision-making. These various efforts demonstrate an institutional commitment to improving the effectiveness, efficiency, and accountability of budget execution within BSKDN.

Overall, the research findings show that the evaluation of budget implementation performance at the National Civil Service Agency (BSKDN) is influenced by the interaction between institutional factors, human resource quality, work technology support, and regulatory dynamics and the external environment. Supporting factors such as clarity of the SOTK (Standard Operating Procedures), apparatus capacity, and the use of digital work systems have been shown to help maintain smooth activity implementation and effective budget utilization. Conversely, limited human resources, dependence on external data, and inflexible regulations remain challenges that impact the quality of policy outcomes. The research findings also indicate that strengthening results orientation, cross-unit coordination, and utilizing policy outputs are crucial steps to ensure budget implementation does not stop at mere administrative achievements. Therefore, the success of budget implementation at the BSKDN needs to be understood not only in terms of budget absorption levels, but also in terms of its contribution to the quality of public policy, organizational effectiveness, and strengthening accountable governance (Mardiasmo, 2018). Furthermore, the implementation of continuous evaluation based on the CIPP model can help organizations identify weaknesses in budget implementation more systematically, allowing for consistent policy improvement, resource management, and internal control.

IV. CONCLUSION

Based on the research results, the budget implementation performance at the Ministry of Home Affairs' Domestic Policy Strategy Agency (BSKDN) generally shows quite good progress, especially in aspects of budget absorption, implementation of routine activities, and achievement of organizational outputs. Budget implementation has been carried out in accordance with applicable administrative provisions and regulations, thus supporting the increase in the Budget Execution Performance Indicator (IKPA) value. This finding is in line with the concept of public budget management that emphasizes effectiveness, efficiency, and accountability in governance (Halim, 2017). However, the high budget absorption does not fully reflect the strategic success of the organization because some activities are still oriented towards meeting administrative targets rather than substantive policy impacts.

This study also found that key supporting factors for budget implementation include a clear organizational structure and work procedures, internal capacity for routine activities, and the use of online and hybrid work patterns, which contribute to efficient implementation. Conversely, limited human resources, dependence on external data from local governments, and limited flexibility in budget regulations are key obstacles to optimizing budget performance. These conditions demonstrate that successful budget management is heavily influenced by the quality of resources and the effectiveness of organizational coordination (Mahmudi, 2010).

Budget implementation at the National Civil Service Agency (BSKDN) has contributed to strengthening institutional functions through the development of policy recommendations and strategic studies. However, not all outputs have been optimally utilized in decision-making. Therefore, it is necessary to strengthen strategic planning alignment, increase human resource capacity, optimize data coordination, utilize work flexibility, and strengthen results-oriented and policy follow-up mechanisms so that budget

implementation produces not only administrative outputs but also outcomes that have a tangible impact on improving organizational performance and the quality of domestic government policies.

Furthermore, the use of the CIPP evaluation model in this study demonstrates that the context, input, process, and product aspects are interrelated in determining the quality of budget implementation. Proper planning, adequate resource support, a disciplined implementation process, and a results-oriented orientation are important factors in increasing the effectiveness of government budgets (Stufflebeam, 1971). Therefore, continuous evaluation of budget implementation performance is necessary so that every program and activity implemented by the BSKDN can support transparent, adaptive governance, and be oriented towards achieving national strategic goals optimally and sustainably, as well as strengthening public accountability in the consistent and comprehensive management of state finances.

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