

# BUDGET PERFORMANCE IMPROVEMENT STRATEGY OF YOGYAKARTA STATE UNIVERSITY

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## ABSTRACT

UNY's budget performance is the basis for planning UNY's budget allocation in the following year. In 2021, UNY's Budget Performance Score reached a score of 88.77. This score is still below the set target, which is 90. A strategy is needed to increase the value of UNY's budget performance. The purpose of this study is to examine strategies in an effort to increase NKA so that effective and efficient strategies are obtained so that the targets set can be achieved. This research is a policy research with a research process carried out on, or an analysis of, basic social problems, so that the findings can be recommended to decision makers to act practically in solving problems. The subjects of this research were the team from the Ministry of Finance of the Republic of Indonesia and the UNY financial planning and management team. The results show that increasing the value of budget performance can be done by optimizing the value on page III of the DIPA, optimizing the value of budget realization, and budget efficiency. The strategies used to increase the value of budget performance are: 1) the UNY planning team reviews activity plans periodically and the budget absorption prognosis (at least once at the end of the quarter), and prepares a plan for withdrawing funds for each type of expenditure; 2) the UNY planning team aligns the RPD Page III DIPA with the quarterly budget absorption target. In the event that there is a change in the composition of the ceiling per type of expenditure, pay attention to changes in the budget absorption target and make adjustments to the RPD Page III DIPA; 3) the UNY planning team submits a revision of Page III DIPA before the quarterly RPD cut-off deadline for IKPA assessment; 4) the UNY planning team improves the planning and execution of activities in a relevant and scheduled manner, and does not accumulate budget disbursements at the end of the year; 5) the UNY planning team accelerated spending, especially for goods and capital expenditures where the process of procuring goods and services could start from the beginning of the fiscal year; and 6) the UNY planning team optimizes proportional budget absorption every month based on the targets, activity plans, and plans for withdrawing funds that have been prepared.

Kata Kunci: *Budget Performance Value, IKPA, EKA*