Budget performance evaluation before and during the COVID-19 pandemic

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ABSTRACT
The 2020 crisis was caused by a disease outbreak that had an impact on global health and the economy, including Indonesia. As a quick response the government has refocused and reallocated on spending in handling and overcoming the impact of COVID-19, so that Ministries/Institutions must readjust their programs and budgets which affect the organization's performance targets has been established. Previous research where government agencies experienced a decline in performance during the pandemic. However, based on the Performance Report published by LIPI, shows an increase in average performance achievements. This research aims to examine the results of the evaluation analysis of budget performance variables, namely output achievement, budget realization, efficiency and consistency of fund withdrawals for planning for the 2019 and 2020 period with an exploratory approach use case study method. Data was obtained through documentation studies and in-depth interviews through open questions with the program and budget team, financial and budget at the DIPA unit level, and others. LIPI's performance can be achieved due to the policy of shifting the focus of research activities related to handling the coronavirus, changes in research patterns carried out by researchers, changes in business patterns and processes, and changes in the budget management scheme.

KEYWORDS: budgeting; government; motivation; performance; policy

1. Introduction

In March 2020 WHO (World Health Organization) announced that the corona virus is a global pandemic that had an impact on health and has broad implications for disrupting the global economic order (Putri, GS, 2020) including Indonesia in accordance with Presidential Decree Number 11 of 2020. Therefore the Government of Indonesia issued policies including expanding the deficit in the State Budget to exceed 3% of GDP (Gross Domestic Product) until 2023 with priority on handling the impact of a pandemic (Thomas, VF, 2020, April 2), prioritizing and refocusing policy the budget strictly in the short term as a joint effort to deal with the pandemic, so that all Ministries/Institutions make adjustments to their budgets and work plans (Ministry of Finance, 2021).

In this research, a review of previous research was carried out as a basic reference and comparison material for previous research so that new inspiration was found to be developed and the originality of this research was known. Previous research relevant to the research theme conducted by Putra, YP (2021) with title The Impact of the COVID-19 Pandemic on Budget Performance in Implementation Aspects in BPKP RI Work Units: Comparative Analysis, it can be concluded that 2020 showed a decline in budget performance indicators. Based on these conditions, a comparison of budget performance
indicators before and after the pandemic was carried out. By using the Wilcoxon Signed-Rank Test technique, it is known that the variables of efficiency and consistency of budget absorption have decreased and show differences. Meanwhile, there is no difference in output achievements and budget absorption. Overall, budget performance at BPKP shows differences in performance and has experienced a decline. In Onibala et al. (2021) with conclusions namely based on the results of the quantitative descriptive research method, the Wilcoxon test with a secondary data analysis approach, it shows that the impact of the COVID-19 pandemic has caused a decline in financial performance in the Southeast Minahasa district government. Then from other research conducted by Habibi, et al (2021), concluded this research aims to analyze regional financial performance ratios. This research uses difference test analysis with saturated samples from 35 city/district governments throughout Central Java. The research results show that there are differences in operational solvency ratios and independence ratios. Meanwhile, for long-term, short-term solvency ratios, service solvency and financial flexibility, there is no difference in the average before and during the COVID-19 pandemic. The result of research conducted by Agnika (2021) are the government issued various financial policies to save the economy which also had an impact on the APBD (Regional Revenue and Expenditure Budget). This research uses a quantitative descriptive method with secondary data for 2019 and 2020. The results of the research show that the financial independence ratio is very low, the effectiveness ratio of Regional Original Income is quite effective, the financial efficiency ratio has changed to efficient, the suitability of this ratio is dominated by the operational expenditure ratio compared to the ratio overall capital expenditure was at reasonable proportions, and the growth ratio experienced negative growth. Furthermore, the results of research conducted by Rahmawati and Kiswara (2021) can be concluded this is a replication of research with research by Vladimir, et al (2020) in Russia. The research population is 34 provinces, with secondary data analysis of APBD realization in 2019 and 2020. The test tool uses the parametric Paired T-Test, producing a ratio of financial performance to the effectiveness of PAD (original regional income), the ratio of regional tax contribution to PAD, and the capital expenditure ratio. There are significant differences before and during COVID-19. The ratio of the degree of fiscal decentralization, the ratio of financial independence and the ratio of regional levy contributions did not experience significant differences before and during the COVID-19 period.

Regarding the description of the previous paragraph, it shows that previous research concluded that the pandemic had an impact on decreasing performance or negative growth results, and research that comes closest is research by Putra, YP (2021) on budget performance evaluation of the Financial and Development Supervisory Agency. This study is important for several reasons, first, non-profit organizations need performance appraisal to measure the success or failure of implementing the activities of program and policy that has been set (Fahmi, 2010) in Asmoko (2014). Second, humans are the main element as executors in organizations who have unequal motivation in completing tasks and work, which will affect the performance achieved by an organization. This paper presents case studies that occurred at the Indonesian Institute of Sciences in the period 2019 representing the year before the pandemic occurred and 2020 representing the year the pandemic occurred as a comparison. The subject of this research is important because there is no similar research yet, namely in organizations engaged in research with funding sourced from the government budget. This debate is about evaluation of financial or budget performance in government agencies whose sources of funds come from the APBN/APBD.

Based on the Performance Report published by LIPI that the realization of the 2019 budget or before the pandemic was 94.19% with an average performance achievement of 103.07% while in 2020 or during the pandemic the realization of the budget was 78.88% and 111.54% for average performance outcomes (Indonesian Institute of Sciences, 2020 and 2021). LIPI's performance in 2020 has increased compared to 2019, on the contrary there has been a decline in budget realization (Performance Report, 2021). So that the purpose of this paper is to evaluate budget performance which includes measurement and analysis of variables for program outputs, efficiency, and budget absorption and withdrawal.
of funds for budget realization at LIPI during the pandemic compared to the performance of the year before the pandemic so that it can present supporting factors and factors that influence performance improvement.

This paper presents are examination of the result of evaluation analysis of budget performance, namely evaluation analysis of the output achievements, efficiency, budget absorption and withdrawal of funds for budget realization at the Indonesian Institute of Sciences before and during the COVID-19 pandemic. So this research is expected to contribute and serve as a momentum for LIPI in organizing a more effective and efficient budgeting process so that it can become material for evaluation and input for policymakers and implementers in the planning and budgeting sector and can become a reference for other government organizations that use the state budget in realizing their vision, mission and objectives of the organization, more broadly that the use of the government budget can be optimized for the progress of the nation’s economy. In this study, there has not been a broad evaluation of the benefits of research results for stakeholders including industry, Small and Medium Enterprises, other government agencies, local governments, academics, and the wider community. In addition, the limitations on data and information collection are that it does not reach information from related external parties such as the Directorate General of Finance, the Audit Board of the Republic of Indonesia, and others, only based on data sourced from documentation studies, observations and in-depth discussions with interested parties involved in the process of preparing, implementing, and reporting budgets at LIPI, it is hoped that this can become material for further, more comprehensive research.

Motivation theory

Human resources play an important role for an organization in carrying out its activities (Sareta, 2019). Every individual who works in an organization has certain motives to achieve its goals. The role or style of the leader in providing motivation also influences subordinates in completing their work to achieve organizational goals (Marliani, L., 2019). In the field of administration and management, McGregor put forward a theory of two sides of humans in organizations, namely theory X, which looks at individuals from the negative side and theory Y, which sees individuals from a positive side (Manua, L.2019).

Leaders within the organization can use motivational techniques in running the organization to carry out programs and activities in realizing the vision and mission of the organization because the human element determines the failure or success of the organization. These X and Y theories can be used as guidelines by leaders in treating their employees, how to provide punishment as compensation for employee negligence in completing tasks, and provide rewards for employees who have completed tasks by organizational goals or contributed positively to organizational progress. Yukl (2013) states three elements of leadership characteristics that are related, namely the leader, situation, and being led (Daswati, 2012).

In realizing a performance-based R&D organization, Rahardjo (2008) in (Putera, et al. 2013) stated that the condition of a research organization that acts as a center of excellence can be reflected in terms of namely specific and streamlined organization, non-bureaucratic and flexible management, and reward and punishment system applied, programs that are sustainable and related to technology development as a support for priority sectors, sources of funding both external (market full activities by industry), and internal (technology push activities by APBN), Adequate quantity and quality of human resources, facilities, and infrastructure, the results of research and innovation are utilized by the industry both at home and, abroad, for example in the form of licenses, yield diversification results in R&D, and strengthen the position of human capital, infrastructure and organizational capital through management policies.
**Budget evaluation**

Budget performance is the achievement of the use of funds in a Ministry/Institution in a budget document. Evaluation is used to formulate a recommendation to improve budget performance, so evaluation is needed where measurements, assessments and analysis of last year’s and current year's budget performance are carried out. According to Meyer, the purpose of conducting a budget evaluation includes compensating, motivating, comparing, looking ahead, looking back, cascading down, roll up (Suliantoro, 2020).

Based on Minister of Finance Regulation Number 214/PMK.02/2017 the results of Budget performance evaluation can be used as a basis for formulating themes, targets and policy directions as well as annual development priorities, especially for priority and strategic outputs. In addition, the budget evaluation can be used as a basis for preparing budget allocations and output feasibility for the coming year.

The results of performance measurement can be categorized as an assessment, namely: budget performance value > 90% is categorized as very good, budget work value is 80% - 90% is categorized as good, budget performance value is 60% - 80% is categorized as sufficient, budget performance value is 50% - 60% categorized as poor performance and performance value up to 50% is categorized very less. The variables measured among other: output achievement, in measuring the output achievement by making a comparison between the realization of the indicator and the target of the output achievement indicator based on the first geometric measurement average with a weight value of 43.50%; budget absorption is done by comparing the realization with the budget ceiling with a value weight of 9.7%; efficiency, namely comparing the difference between the multiplication of the budget ceiling and output achievements and the realization of the budget by the multiplication of the ceiling and output achievements with a weighting value of 28.6%, and consistency of budget absorption towards planning, this measurement performs calculations from the average comparison between the results of reducing the cumulative withdrawal plan with the deviation of the cumulative withdrawal plan and the cumulative realization with a weighting value of 18.20%.

**Organization profile**

LIPI or the Indonesian Institute of Sciences is the largest research institution in Indonesia formed under Law Number 56 of 1956 whose task is to guide on the development of science and technology, besides its task is to provide input on policies in the field of science in Indonesia. LIPI has the task of governance in the field of pen science research knowledge following laws and regulations by carrying out studies, formulating national policies, carrying out basic research, studying science and technology trends and fostering functional activities.

The main capital in research is superior, and competent human resources, adequate infrastructure, and meeting the critical mass of research activities and research budgets. In the context of management, quality human resources, infrastructure, and integrated budget are very important to optimize the existing budget, as well as explore the potential for other budgets from external, and through partnerships with business entities. The collaboration of human resources, infrastructure, and budget are very important to produce quality and impactful research and innovation in responding to strategic issues both at the national and global levels.

**Conceptual framework**

The success of preparing and implementing the budget depends on the human factor as executor, so it is necessary to pay attention to what motivates both individuals and groups. According to Robbins (1996: 158) in a performance evaluation that the level of difficulty is the degree of assessment, and the rating system is the order of individual ratings associated with the level of importance, in other words, the notion of the level of difficulty of the budget is the order of assessment of the budget targets to be achieved are feasible to achieve. Meanwhile, motivation is a strength within each individual that has the potential to be developed through encouragement from outside or through self-development whose
core reach is in the form of monetary and non-monetary rewards and depends on the circumstances faced by the individual so that it influences both negatively and negatively. positive effect on performance (Winardi, 2002). The following is the conceptual framework of this study which is presented in the image below:

![Conceptual Framework](image)

**Picture 1.1 Conceptual Framework**

Source: Adapted from Emsley Modeling in Biswan (2018)

### 2. Methods

This study uses a qualitative approach with the case study method aimed at evaluating a phenomenon intensively on a particular object to be studied as a case in depth with what is related to the research subject (Subandi, 2006). The abstraction of a problem or phenomenon into a variable can be said to be an object of research (Ulber Silalahi, 2009). This research intends to explore deeper regarding budget performance before and during the COVID-19 pandemic that occurred at the Indonesian Institute of Sciences (LIPI), more specifically at the Bureau of Planning and Finance in charge responsible for program planning and implementation, budget and finance by observing the variables that influence it, namely: output achievements, budget absorption, efficiency and consistency of budget absorption with its realization. In addition, the period analyzed is limited to two budget periods, namely the 2019 and 2020 fiscal years, where these years are taken to represent the years before the pandemic, namely 2019 and the 2020 fiscal year as the year the pandemic started.

In this study, data collection was carried out using a purposive sampling technique to obtain and collect data and information using several techniques, namely: in-depth and repeated interviews, documentation studies and observation. Data analysis is carried out interactively, that is, continues until the data is saturated and sustainable, and complete, according to Miles and Huberman, namely (Sugiyono, 2009) processing and analysis of the data that has been obtained is carried out with a flow of activities together with data reduction, namely to sharpen, direct, classify and eliminating those that are not related so that the presentation of verified data can be carried out and then conclusions can be drawn. In this study, data reduction was carried out simultaneously during data collection until reports or conclusions were compiled, so data reduction was included as part of the data.
analysis technique. Triangulation was also carried out to check the validity of the data, namely checking the data obtained with several sources and reconfirming the research results to the participants to check and re-read the results of the data obtained. The approach in this research is presented in Figure 2.1 below:

![Figure 2.1 Conceptual Framework](https://journal-iasssf.com/index.php/JEMBAR)

### Figure 2.1 Conceptual Framework
**Source:** Adapted from Emsley Modeling in Biswan (2018)

#### 3. Results and Discussion

This study focuses on budget performance at LIPI in 2019 and 2020 where there have been various policy changes, especially in government spending as a response to overcoming and handling the impact of the COVID-19 pandemic. Programs and budgets at LIPI are carried out by eight echelons one spread across thirty work units at the second echelon level, under the coordination of ten Budget Executors in twelve implementing work units. The legal basis for implementing the budget is the DIPA (Budget Implementation Entry List) which contains the amount of the budget for the implementation of activities for one year with proof of final accountability in the form of Financial Reports and Performance Reports. The data collected to analyze budget performance achievements comes from DIPA, reports, and the applications used are as follows: target data for program output indicators for 2019 and 2020; data on the realization of program output indicators for 2019 and 2020;
budget ceilings for 2019 and 2020; realization of the 2019 and 2020 budgets; and budget withdrawal plans and budget realization per month for 2019 and 2020.

Other data collection techniques, namely making observations by visiting locations that are used as research subjects to find out the current conditions of the organization and conducting in-depth interviews through open and unstructured questions with parties who are considered competent at different times, among theme namely: Implementing Coordinator of Program and Budget Preparation Functions; Coordinator of Implementing Budget Verification, Control, and Evaluation Functions; Coordinator of Monitoring and Evaluation Services Deputy for Life Sciences; Sub-coordinator of Implementing Budget Preparation Function and RKAKL; Implementing Performance Evaluation and Reporting Functions; Commitment Making Officer and Administrative Head of the Deputy for Scientific Services; Commitment Making Officer and Administrative Head of the Deputy for Social Sciences and Humanities; Main Secretariat Commitment Making Officer; Commitment Making Officer Deputy for Engineering Science; Commitment Making Officer Deputy for Earth Affairs; Head of Main Secretariat Administration; Researcher in the Field of Life Sciences; Researcher in the Field of Earth Sciences; and Researcher in the Field of Social Sciences and Humanity.

The results of a documentation study on the evaluation of aspects of budget performance are explained as follows:

Analysis of program output achievements:

The output of the program resulted of 97.70% for 2019 and 2020 it was 119.04% shows higher results compared the previous year, in other words achieved 100% . The results of interviews with related parties show that the pandemic in Indonesia has not had a bad impact in several ways. During the pandemic, several policies implemented by LIPI included: WFH (Work From Home) and WFA (Work From Anywhere) policies by utilizing information and communication technology such as Zoom meetings, teleconferences, remote working systems, and others, researcher changes in research patterns to desk research based on online data, in term of procurement policy with the WBS (Work Breakdown Structure) system. A policy that encourages and fulfills organizational targets, namely policies for fulfilling HKM (Minimum Work Results), for example fulfilling the publication of medium-scale international journals. Besides that, the policy of shifting the focus of research activities is directed at supporting the handling, and control of COVID-19, including the #IndonesiaMemanggil program, namely training in fulfilling human resource needs in carrying out virus detection in collaboration with forty-eight health facilities in Jakarta Bogor Depok Tangerang, and Bekasi, BNPB (National Disaster Management Agency), PT Satu Medika Pratama, and PT Satu Laboratika Utama. In addition, researching on herbal immunomodulators. These research activities are shown in the figure below:

![Picture 3.1 #IndonesiaMemanggil Program](www.lipi.go.id)
The inhibiting factor is that WFH is considered unfavorable for research activities with laboratories, and field observations causing delays or not achieving output according to the research planning stages, research group collaboration is also a challenge in itself including employee health factors. Delays in the supply of research materials affect the course of research activities. In addition, the facilities for each employee during WFH are different, for example, the availability of laptops, smartphones, internet networks, electricity costs, and disturbances from other family members as well as the ability to adapt to technological advances affects the completion of each employee’s work.

**Budget absorption**

by comparing budget realization with the budget ceiling, the 2020 budget absorption is 78.86% lower than the 2019 budget absorption of 94.03%. The results of the interview with the Budget Coordinator, in determining the budget ceiling based on the submission of a plan for funding needs for research activities to be carried out in the related year, the calculation of the need for salary expenditure according to the employee's data, while the calculation of operational expenditure is based on the submission of work unit needs with the agreement of the leaders at LIPI as budget proposals to DJA (Directorate General of Budget), which are then approved through a trilateral meeting between DJA, Bappenas, and LIPI. While the decision in determining output targets, and types of research is the authority of the Head of LIPI's policies, and input from the program team so in this case the leadership's policy is very dominant. However, in this study, detailed information was not obtained regarding the calculation method for determining the initial ceiling amount, and the realization of the previous year’s budget, which was not used as the basis for the initial ceiling for the next fiscal year.

Based on the results of interviews, and discussions, LIPI has prepared internal cost standards so affect low budget absorption as well as budget efficiency, among them are regarding reduction of the nominal daily allowance for business trips, consumption costs for meetings with a certain amount, and restrictions on business travel personnel. Meanwhile, for replacement services in the city, lump sum payments no longer apply but are paid at cost according to proof of invoice from the service provider used, but still with the maximum nominal determined and paid by reimbursement. Likewise, honorariums for resource speakers are limited by several provisions. A policy regarding that science and technology human resources are encouraged for research collaborations to obtain external
funds for research activities, while the existing budget is directed to funding research facilities, and infrastructure. Internal standards also regulate budget pooling for meeting packages outside the office, so that the implementation is more selective, and limited.

**Efficiency**

Based on the results of the documentation study, measurements were carried out on efficiency indicators with the lowest result range being -20% and the highest being 20%. In 2019 there was an efficiency of 4.42%, while in 2020 there was an efficiency of 15.76%. This means that budget expenditures are made more efficiently than before the pandemic. Factors supporting this budget more efficiency include prioritizing every activity that can be carried out online, simplifying the second bureaucracy after Kemenpan-RB (http://lipi.go.id/news; access May 28, 2022), and encourage self-service patterns or e-services where each employee is required to complete work independently, for example through e-reporting, e-performance, e-perjadin, simpeg, and script management applications electronics service.

Based on the results of interviews and discussions with related parties, new habit patterns during the pandemic in completing every task and function that can utilize information and communication technology, namely online, teleconference, work from home, this can increase the efficiency of office operational costs, for example electricity, water, telephone, transfer subscription fees. electricity needs and other office operations, maintenance costs and business travel costs because employees do not use these facilities to complete their work. However, on the contrary, this burden shifts to the employee’s personal burden as an additional household burden, for example additional electricity costs, internet costs, etc. In fact, the WFH pattern means there are no limits on working hours for employees, working within 24 hours and demands for adequate facilities such as PCs, laptops, smartphones and internet network connection speed which also becomes an obstacle for some employees to complete their tasks, especially those who are still technologically illiterate.

Another policy is to make changes to business processes and budget management schemes based on LIPI Head Regulation Number 24 of 2020 concerning LIPI Organization and Work Procedures, namely simplifying the organizational structure from 194 echelons to 46 echelons which is expected to improve company performance and break the bureaucratic chain. The most basic thing is reducing the number of DIPAs (Budget Executor Filling List) from 39 DIPA management to 12 DIPA management under 10 Budget User Authorities, thus affecting efficiency in terms of honorarium spending for operational activities of work units due to changes in the budget management structure, centralization of PNBP management and management of research infrastructure, as well as policies to centralize personnel spending, centralize management of research infrastructure and so on. This has an impact on the efficiency of operational costs such as electricity and telephone subscription fees, infrastructure maintenance costs and others which were previously the burden of each organizational work unit. This efficiency can be achieved, for example, by changing the contribution payment pattern for maintenance of equipment, machines and vehicles by making a cooperation contract with one vendor, so that more competitive prices can be obtained.

**Consistency of budget absorption on planning**

Based on the results of the documentation study, calculating the consistency of 87.18% in 2019, and 11.69% in 2020, this means that budget expenditures in 2020 experienced a low level of consistency compared to the year before the pandemic. The results of interviews, and discussions obtained information about the low consistency in budget absorption that occurred in 2020, which was influenced by the pandemic condition changed the schedule for carrying out field visits, sampling, tool testing, the need for physical coordination, and other activities that could not be completed online, carried out following the developments of the pandemic at that time, thus changing the activity planning schedule, as well as affecting budget realization, there is refocusing the budget,
where the iterative-reset revision process takes longer until the budget working paper is issued which is approved by the relevant director general. Besides that, postponement of the schedule for procuring research needs resulted in changes to the budget withdrawal plan. Acceptance realization PNBP (Non-Tax Budget Revenue) decreased as the impact of partners were affected by the pandemic also influenced the low consistency budget absorption.

Motivation for performance achievement

Based on data obtained from a documentation study, that LIPI’s performance score in 2019 reached 83.44% and in 2020 the performance increased to 87.13%, presented in the table 3.1 below:

<table>
<thead>
<tr>
<th>Year</th>
<th>Program Performance achievements</th>
<th>Budget absorption efficiency</th>
<th>100 Scale Efficiency</th>
<th>Budget Withdrawal Consistency</th>
<th>Implementation Aspect Performance Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weight results 2020</td>
<td>119.04%</td>
<td>78.86%</td>
<td>15.76</td>
<td>89.40%</td>
<td>11.69%</td>
</tr>
<tr>
<td>Weight results 2019</td>
<td>94.19%</td>
<td>94.19%</td>
<td>9.7%</td>
<td>61.05%</td>
<td>28.60%</td>
</tr>
<tr>
<td>Weight results 2020</td>
<td>43.50%</td>
<td>7.65%</td>
<td>25.57%</td>
<td>2.13%</td>
<td>87.13%</td>
</tr>
<tr>
<td>Weight results 2019</td>
<td>40.97%</td>
<td>9.14%</td>
<td>17.46%</td>
<td>15.87%</td>
<td>83.44%</td>
</tr>
</tbody>
</table>

Source: Results Processed by the Author (2022)

Based on the calculation results in the table above, the budget performance value is in the good category and there is an increase in performance compared to before the pandemic. However, to find out the value of work at the Ministry/Institution level as a whole, other measurements need to be taken, namely the usefulness aspect of the research output. Even though the output achieved is very high, for overall organizational performance LIPI still has to work hard on other assessment indicators. Apart from that, the results of performance appraisals are not conveyed to lower levels so that employees do not understand more deeply about their organization, as a medium of communication between employees and their organization in achieving goals.

The results of discussions with the parties involved in this matter are researchers, implementers and coordinators within the LIPI organization starting from the drafting process to the accountability report process, the motivation of employees can be said to have a variety of good motivations based on the assumptions of theory X and assumptions of theory Y where the situation also influences, for example, science and technology management human resources will complete work on their own such as completing financial reports because they have clear deadlines for completion, while science and technology human resources are related to fulfilling HKM in the form of journal publication targets even though the cost is a personal burden because indirectly there is coercion as the duty of every individual. The reward and punishment system for individual employee achievements has not been developed for all work units at LIPI.

Changes in work culture during a pandemic must be supported by motivation from the leadership as the driving force and agent of change in dealing with the prolonged pandemic situation so that it can coexist with the pandemic situation and employees remain productive and high performing, for example, by streamlining the bureaucracy by cutting structural positions to make coordination easier superiors and subordinates and make the organization less bureaucratic, flexible, specific and lean. In addition, the workload during this pandemic, added to the economic and social as well as mental burden, because it is
undeniable that employees' income during a pandemic has decreased, health costs have increased and anxiety is high, this also requires sensitivity from the leadership.

4. Conclusions

Based on the data and analysis carried out by the author following the conditions that occur in the Indonesian Institute of Sciences, budget performance can be achieved with the existence of policies from internal LIPI and also derivative policies issued by the government within Ministries/Agencies. The positive impact of the pandemic, especially for LIPI, which is a supporting factor is the adaptation of digital-based culture/work patterns. This adaptation supports increasing employee productivity, besides the character of the leader as a role model, and employee motivation also influences the achievement of output targets. Even though the policies of the leadership still occur pros and cons at the lower level which affect employee motivation in achieving performance targets. Regarding the budget efficiency indicator, although it can be said that the level of efficiency is higher than before the pandemic, it is not yet fully efficient because the process for preparing the initial ceiling is not known and the previous year's realization was not used as the basis for preparing the budget.

Research Limitations

This research does not completely evaluate the performance of the budget, because it still has to measure the benefits aspect to produce full Ministry/Agency performance values. Information has not yet been obtained for the determination process in determining the amount of the initial budget ceiling from year to year, especially the calculation technique, which ideally is that last year's realization serves as a baseline/guideline for preparing the budget or subsequent activities, thus influencing the clarity of this assessment process.

Suggestion

Based on the limitations of this research, it is hoped that further research can further develop evaluations of the beneficial aspects of the output achievements of the research program so that their usefulness can truly be known and presented. In future research, it is hoped that there will be studies related to policies in determining budget ceilings, so that there is complete information in analyzing budget performance, starting from the planning and budgeting process to evaluating aspects of the usefulness of achieving research results.

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Author Contribution

Nia Rosmiati was responsible for case study research in this article, starting from problem analysis, literature review, conceptual framework, data collection, data analysis, editing, and reporting. Mr. Eko Rizkianto encouraged to deep dive the analysis to be more comprehensive so that result be impact for LIPI and other institutions.

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