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Strategy for Optimizing Budget Execution Performance at the Directorate General of Islamic Community Guidance, Ministry of Religious Affairs

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Abstract: This study aims to analyze budget execution performance and formulate optimization strategies for the Directorate General of Islamic Community Guidance, Ministry of Religious Affairs. The analysis considers individual, leadership, team, organizational system, and environmental factors affecting Budget Execution Performance Indicators (IKPA). A qualitative descriptive approach was employed using interviews, questionnaires, and document analysis as the primary data sources. Strategic priorities were formulated through an A'WOT analysis integrating SWOT and the Analytical Hierarchy Process (AHP). The findings indicate that IKPA performance during 2020-2024 remained at moderate to good levels but consistently fell short of the expected targets. Performance fluctuations were primarily associated with deviations in Budget Implementation Document (DIPA) Page III, contract data management, and budget absorption. The A'WOT analysis identified three priority strategies to improve budget execution performance: (1) strengthening human resource commitment to program implementation, (2) enhancing data-driven budget planning and fund withdrawal plans (RPD), and (3) improving coordination across organizational units and external stakeholders. These strategies are expected to strengthen budget execution quality and support more effective public financial management.

Keywords: A'WOT, budget absorption, Budget Execution Performance Indicators (IKPA), Fund Withdrawal Plan (RPD), strategic management.

INTRODUCTION

Government institutions are public sector organizations mandated to carry out the people's trust through the provision of public services. In performing their principal duties and service functions, government institutions utilize funds from the State Revenue and Expenditure Budget (APBN), which are derived from taxes, retributions, and other levies paid by the public to the state. Work Units (Satker), as organizational units under ministries or government agencies, play a crucial role as the frontline entities in the implementation of the state budget.

Along with societal development and increasing public demands, public financial management is no longer focused solely on performance but also on public interests (people-oriented). The redesign of the budgeting system has transformed the budget cycle into a more integrated process encompassing planning, budgeting, implementation, monitoring and evaluation, and reporting (Rakhmanita, 2023). This redesign was undertaken as a form of government accountability in managing public finances based on the value for money principle, which emphasizes economy, efficiency, and effectiveness.

One of the instruments used by the Ministry of Finance to monitor and evaluate budget implementation in ministries and government agencies is the Budget Execution Performance Indicators (IKPA) assessment. Based on the Regulation of the Director General of Treasury Number PER-5/PB/2022, IKPA is a managerial instrument that measures the quality of budget planning, the quality of budget execution, and the quality of budget execution outcomes.

Budget execution constitutes the most critical stage in the budget cycle. At this stage, government programs and activities stipulated in the State Revenue and Expenditure Budget (APBN) are implemented. Nevertheless, many government institutions have not yet achieved the targeted IKPA score with an excellent rating. This issue also occurs in the Work Units (Satker) of the Directorate General of Islamic Community Guidance (Ditjen Bimas Islam), Ministry of Religious Affairs. Based on the IKPA assessment results obtained from the State Treasury Service Office (KPPN) Jakarta IV, the Budget Execution Performance of Ditjen Bimas Islam during 2020–2024 remained below the target and had not yet reached the excellent category. In addition, the IKPA scores of Ditjen Bimas Islam were consistently lower than the average budget execution performance scores of all government institutions partnering with KPPN Jakarta IV, as well as the average Echelon I IKPA scores across the Ministry of Religious Affairs.

The recurring budget execution problems that occur annually within Ditjen Bimas Islam should receive serious attention from policy makers for follow-up actions. To date, no comprehensive study has been conducted within Ditjen Bimas Islam to identify the development of IKPA and analyze the factors affecting IKPA achievement. Therefore, it is important to conduct a study aimed at: (1) identifying the development of IKPA, (2) analyzing the factors affecting budget execution performance, and (3) formulating strategies to optimize budget execution performance at the Directorate General of Islamic Community Guidance.

METHOD

The study was conducted at the Directorate General of Islamic Community Guidance, Ministry of Religious Affairs of the Republic of Indonesia, over a six-month period from June to November 2025. The data used in this study consisted of primary and secondary data. Primary data were collected through a survey using a questionnaire completed by 34 financial and budget officers at Ditjen Bimas Islam, who were selected purposively. In addition, interviews were conducted with expert informants, namely two Associate Expert Financial Management Analysts, the Expenditure Treasurer, the IKPA Officer at KPPN Jakarta IV, the IKPA Officer at the Regional Office of the Directorate General of Treasury in Jakarta, an Associate Expert Treasury Analyst at the Regional Office of the Directorate General of Treasury in Jakarta, and the Head of the Budget Execution Section at the Central Directorate General of Treasury. The main secondary data consisted of IKPA development data and budget execution documents obtained from the Ministry of Finance and Ditjen Bimas Islam.

The analytical methods employed in this study consisted of several approaches that were adjusted to the research objectives, namely:

1. Descriptive analysis was used to explain the development of Budget Execution Performance during the 2020–2024 period. The analysis of budget execution performance development employed the Budget Execution Performance Indicators (IKPA) established

by the Ministry of Finance. IKPA consisted of 13 indicators for the 2020–2021 period and 8 indicators for the 2022–2024 period. The assessment of each indicator was based on the achievement score multiplied by the predetermined weight. In addition to examining the development of budget execution performance, the analysis also identified indicators with low scores or those that remained below the target.

2. Analysis of Factors Affecting Budget Execution Performance used the perception index of financial and budget officers. The factor analysis referred to Mahmudi (2015), which consists of five factors, namely (1) Individual factors, including the knowledge possessed by individuals, creativity in individual skills, individual capability in performing work, self-confidence at work, strong willingness to work, and work enthusiasm or motivation; (2) Leadership factors, related to providing motivation, guidance, and support as a manager or team leader to staff in achieving good performance quality; (3) Team factors, related to the quality of encouragement and motivation from colleagues within a group or team, as well as the closeness and cohesiveness among team members; 4) System factors, referring to organizational facilities, including the availability of infrastructure, organizational work culture, and operational performance guidelines within the organization; and (5) Situational factors, referring to environmental conditions and changes originating from both within and outside the organization.

   The perception index was measured using a Likert scale with scores ranging from 1 to 5, where 1 represented the lowest score for responses of strongly disagree, and 5 represented the highest score for responses of strongly agree. The perception index was calculated as the ratio between the total score and the maximum possible score, expressed as a percentage, using the following formula:

$$\text{Index Value } (\%) = \frac{Total\ Score}{Maximum\ Score} x100\%$$

   The index values were classified into five categories (Amisi and Saian, 2022), as follows:
   0%–19,9% = Very Poor
   20%–39,9% = Poor
   40%–59,9% = Fair
   60%–79,9% = Good
   80%–100% = Very Good

1. SWOT Analysis was conducted by identifying internal factors that constitute strengths and weaknesses, as well as external factors that constitute opportunities and threats or constraints related to the budget execution of Ditjen Bimas Islam. David (2011) stated that the identification process begins by analyzing all aspects existing within an organization. The results of the analysis of factors affecting budget execution performance were also considered in identifying the SWOT components (Strengths, Weaknesses, Opportunities, and Threats). Based on the identification of internal and external factors, alternative strategies were subsequently formulated, consisting of combinations of S–O, W–O, S–T, and W–T strategies.
2. A'WOT Analysis is a combination of the Analytical Hierarchy Process (AHP) and SWOT, aimed at determining the priority strategy among the alternative strategies generated from the SWOT analysis. The elements of SWOT were transformed into a hierarchical structure and integrated using AHP. Through A'WOT analysis, the subjectivity of the assessment can be reduced (Kangas et al., 2001).

RESULTS AND DISCUSSION

Development of Budget Execution Performance Indicators (IKPA)

The IKPA scores of Ditjen Bimas Islam from 2020 to 2024 tended to fluctuate (Table 1). The lowest score occurred in 2021, which was caused by low scores in DIPA Page III deviation, contract data, and output achievement confirmation. From 2020 to 2023, the IKPA scores of Ditjen Bimas Islam were only classified as fair. In 2024, the IKPA score improved to the good category. However, this achievement had not yet met the excellent performance target established by the Ministry of Finance and the Ministry of Religious Affairs as the Budget User Authority.

The DIPA Page III Deviation indicator refers to the document containing the Fund Withdrawal Plan (RPD) of the Work Unit for one fiscal year. The assessment of this indicator is closely related to the level of conformity or deviation between the RPD and the actual realization. If a Work Unit is unable to implement programs in accordance with the RPD, the score for the DIPA Page III indicator will decrease. Delays in registering contracts with the State Treasury Service Office (KPPN) will also reduce the overall IKPA achievement.

Table 1. IKPA scores of Ditjen Bimas Islam, 2020–2024

Budget Execution Performance Indicator	Year				
	2020	2021	2022	2023	2024
DIPA Revision	5.00	5.00	10.00	10.00	8.00
DIPA Page III Deviation	3.41	3.27	5.21	4.69	12.56
Negative Budget Ceiling	4.98	5.00	-	-	-
Contract Data	12.30	2.50	8.92	9.39	9.03
Management of UP and TUP	0.00	0.00	0.00	9.90	9.91
Treasurer Accountability Report (LPJ)	4.60	4.60	-	-	-
SPM Dispensation	0.00	5.00	4.00	5.00	0.50
Budget Absorption	11.58	12.66	16.61	19.87	19.06
Settlement of Bills	9.20	8.75	9.79	9.55	10.00
Output Achievement Confirmation	10.00	0.00	25.00	17.91	25.00
SP2D Return	4.94	4.84	-	-	-
Cash Plan (Renkas)	5.00	4.64	-	-	-
SPM Errors	4.00	4.00	-	-	-
Total	75.00	60.26	79.53	86.30	93.07
Weight Conversion	92%	100%	90%	100%	100%
Final IKPA Score	81.52	60.26	88.37	86.30	93.07

Source: OMSPAN Application, Ministry of Finance, 2020–2024.

The amount of remaining budget at the end of the fiscal year consisted of the residual budget from completed activities, activities that could not be implemented, and budget allocations that remained blocked (Table 2). Quarterly budget absorption trends indicate that the Work Unit tended to concentrate budget disbursements at the end of the year. This practice is not in line with the value for money principle, which emphasizes the effectiveness and efficiency of budget execution.

Table 2. Budget absorption percentage of Ditjen Bimas Islam, 2020–2024

Tahun	Pagu (Rp)	Realisasi (Rp)	Persentase (%)	Sisa (Rp)
2020	252.449.722.000	239.300.877.558	94,79	13.148.844.442
2021	280.971.431.000	272.549.750.532	97,00	8.421.680.468

2022	358.041.549.000	339.729.057.455	94,89	18.312.491.545
2023	443.592.077.000	395.706.638.165	89,21	47.885.438.835
2024	376.938.601.000	325.476.948.111	86,35	51.461.652.889

Source: OMSPAN Application, Ministry of Finance, 2020–2024.

Factors Affecting the IKPA Achievement of Ditjen Bimas Islam

The factors affecting IKPA achievement were formulated into several statements related to individual factors, leadership, team/cooperation, system, and environmental conditions (Mahmudi, 2015). The statements were developed by considering indicators that had not yet achieved the excellent target category, namely the DIPA Page III deviation indicator, contract data, and budget absorption.

Based on the perception index as presented at Table 3, financial and budget officers stated that budget execution performance had been implemented well, with a perception index of 83.3%, which falls into the very good category. The factor with the lowest perception index was environmental conditions, with a score of 75.17%, which falls into the good category. The results of all factors, along with their index scores, were subsequently used to determine the strengths, weaknesses, opportunities, and threats.

Table 3. Factors Affecting the IKPA Achievement of Ditjen Bimas Islam

No	Factor	Description
1	Individual	The individual factor obtained an average perception index score of 80.94% (very good). The statement with the highest score was related to human resource competency, with an index score of 94.12% (very good). Improving human resource competency is associated with knowledge and skills supported by a good work attitude.
2	Leadership	The leadership factor obtained an average perception index score of 82.82% (very good). The aspect of training and skill development received the highest score, with an index value of 87.65%. Leadership support is essential for implementing strategies related to training and skill development in budget execution.
3	Team / Cooperation	The team/cooperation factor obtained an average perception index score of 82.36% (very good). Partnerships with external parties were the most supportive aspect for achieving budget execution performance, with an index score of 87.08%. Cooperation with external parties can be strengthened through more regular monitoring and evaluation between the Work Unit and the Ministry of Finance.
4	System	The system factor obtained an average perception index score of 82.00% (very good). Monitoring and evaluation was the aspect with the highest score. Ditjen Bimas Islam can utilize the systems provided by the Ministry of Finance in the monitoring and evaluation process.
5	Environmental Conditions	The environmental conditions factor had the lowest average perception index score, namely 75.17%. The aspect that most affected budget execution performance within this factor was national policies related to budget efficiency and budget blocking. This situation frequently occurs in the middle of the fiscal year and results in a reduction in the budget ceiling.

Formulation of Strategies for Optimizing the IKPA Achievement of Ditjen Bimas Islam

Based on the results of the analysis of factors affecting IKPA performance and the interviews with experts, five key factors were identified as strengths, six factors as weaknesses, four factors as opportunities, and five factors as threats or challenges, as presented in the SWOT matrix (Table 4). These four components or elements of the SWOT matrix formed the basis for the formulation of eight alternative strategies to optimize budget execution performance at Ditjen Bimas Islam. The S–O strategy is designed to utilize organizational strengths in order to capitalize on existing opportunities. This strategy is often referred to as an aggressive strategy (growth strategy). The W–O strategy aims to take advantage of available opportunities to overcome or improve organizational weaknesses. The S–T strategy uses organizational strengths to address or reduce the impact of threats. The W–T strategy is intended to minimize weaknesses while simultaneously avoiding threats.

Table 4. SWOT Matrix for the Strategy to Optimize Budget Execution Performance

Internal Factor	**Strength (S)**	**Weakness (W)**
External Factors	1. Leadership/managerial support in the implementation of the budget process is already good. 2. Employees already understand and comply with budget execution regulations. 3. Budget monitoring, evaluation, and review processes are conducted regularly and used for improvement. 4. There is cooperation among work-unit divisions and external parties (Regional Office of DJPB, KPPN, and DJA). 5. The commitment of officials is already good, and a special budget innovation team has been established	1. Budget planning and the preparation of implementation schedules frequently undergo revisions and tend to accumulate at the end of the year. 2. The number of financial management personnel is still limited, workloads are high, and work distribution is not yet proportional. 3. Lack of coordination among units within the Work Unit. 4. Inconsistencies exist between the Fund Withdrawal Plan (RPD) and monthly budget realization. 5. Procurement processes for goods and services are often delayed, and the realization of capital expenditure is low. 6. Delays in submitting disbursement requests by financial managers
Opportunity (O)	**S-O Strategies**	**W-O Strategies**
1. The availability of digitalization and integration of real-time monitoring systems to accelerate budget execution. 2. The availability of human resource capacity enhancement through technical training provided by the Ministry of Finance. 3. The implementation of a reward and punishment system by the Ministry of Finance. 4. The availability of the KPPN IKPA forum	1. Strengthening digital-based monitoring systems (S1, S3, S4, O1, O3). 2. Enhancing human resource capacity through programs provided by the Ministry of Finance (S2, S5, O2, O4)	1. Preparing budget planning and fund withdrawal plans based on data (W1, O1). 2. Strengthening human resource commitment in implementing program activities in accordance with the established plans (W2, W3, W5, W6, O2, O3, O4)
Threat (T)	**S-T Strategies**	**W-T Strategies**
1. Dynamic changes in policies and regulations, which are often sudden. 2. Budget efficiency measures, budget blocking, and budget refocusing. 3. Geographical and social barriers, as well as force majeure conditions (pandemics, disasters, and socio-political conditions). 4. The performance targets set by KPPN and the actual performance realization of the Work Unit are not synchronized. 5. Delays in the submission of payment documents by suppliers	1. Strengthening cross-unit and external coordination (S3, S4, T1, T2, T3, T4). 2. Establishing a budget execution performance responsibility team (S1, S2, S5, T5)	1. Recruitment and selection of qualified budget execution personnel (W2, W3). 2. Preparing and establishing Standard Operating Procedures (SOPs) for budget execution within work units (W1, W4, W5, W6, T1, T2, T3, T4)

The eight alternative strategies for optimizing budget execution performance are: (S–O1) strengthening digital-based monitoring systems, (S–O2) enhancing human resource capacity through programs provided by the Ministry of Finance, (W–O1) preparing budget planning and fund withdrawal plans based on data, (W–O2) strengthening human resource commitment in implementing program activities in accordance with the established plans, (S–T1) strengthening cross-unit and external coordination, (S–T2) establishing a budget execution performance responsibility team, (W–T1) recruiting and selecting qualified budget execution personnel, and (W–T2) preparing and establishing Standard Operating Procedures (SOPs) for budget execution within work units.

The determination of the priority strategy was carried out through AHP analysis, as illustrated in Figure 1. Based on the calculation of the pairwise comparison matrix in the AHP method, the assessment of the SWOT components showed that the strength factor (0.526) was considered the most important factor, followed by the weakness factor (0.215), the opportunity factor (0.131), and the threat factor (0.128). Compared with the other SWOT factors, the strength factor was regarded as the most important factor. If the strength factor is optimized by Ditjen Bimas Islam, it is expected to have a positive impact on improving budget execution performance.

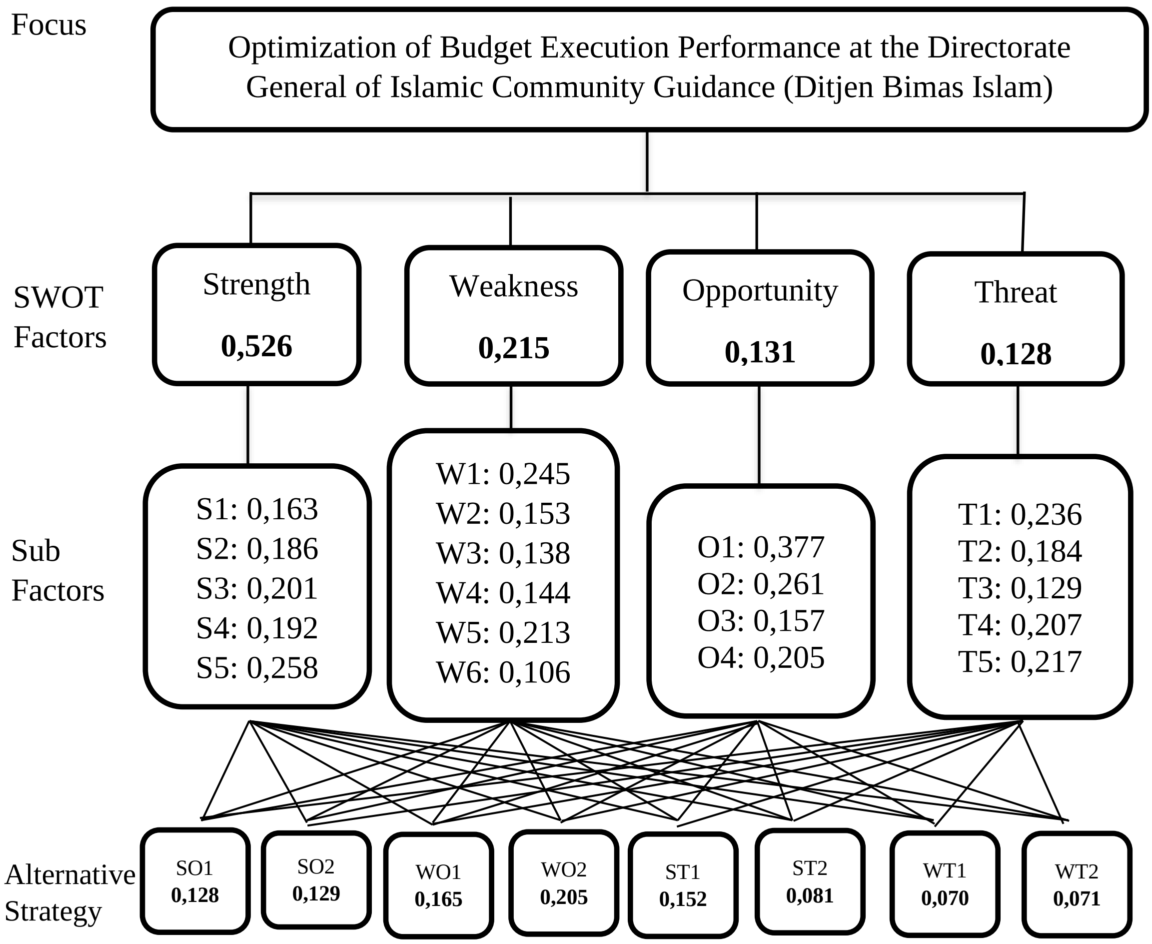

Figure 1. A'WOT Hierarchical Structure for Optimizing Budget Execution Performance

The next assessment was conducted at the subfactor level of the SWOT components. A summary of the Expert Choice processing results for the evaluation of SWOT subfactors is presented in Figure 1. Within the strength factor, the subfactor with the highest calculation value was the commitment of officials and the existence of a budget innovation team, with a weight of 0.258. This commitment of officials is related to the implementation of programs in accordance with the Fund Withdrawal Plan (RPD).

The weakness factor was the second most important factor, with a calculation value of 0.215, and the subfactor with the highest weight was budget planning and the preparation of the budget execution schedule, with a weight of 0.245. The results of this subfactor assessment are consistent with the achievement data for the DIPA Page III deviation indicator, which consistently recorded low achievement in each fiscal year. The next factor, which became the third most important factor, was the opportunity factor, with a value of 0.131. The subfactor with the highest weight was digitalization and integration of the budget execution monitoring system, with a value of 0.377. The implementation of digitalization represents an opportunity to improve performance, as digitalization can increase the speed of budget execution. The factor with the lowest value was the threat factor, with a value of 0.128, and the subfactor with the highest value within this factor was dynamic changes in policies and regulations, with a value of 0.236. Changes in policies and regulations can hinder budget execution because human resources must relearn the new regulations before implementation can proceed effectively.

Table 5. Roadmap for Implementing the Budget Execution Performance Optimization Strategy

No.	Strategy	Activity Program	Implementation Period	Involved Parties
1.	Strengthening human resource commitment in implementing program activities	• Preparation of integrity pacts and budget execution action plans	Short term and long term	KPA, PPK, PPSPM, Treasurer, Echelon II officials, PPBJ, and Echelon III officials
		• Technical guidance on budget execution performance achievement and functional financial training	Short term and medium term	All financial managers and budget managers
		• Acceleration of proportional budget absorption based on the Fund Withdrawal Plan	Short term	Finance Team, Technical Units, and KPPN Jakarta IV
2.	Preparing budget planning and fund withdrawal plans based on data	• Periodic review of the DIPA	Medium term	Director General, Echelon II officials, Finance Team, and Planning Team
		• Consolidation of the preparation of the Fund Withdrawal Plan (RPD) and determination of the activity implementation schedule	Short term	PPK, Procurement Officers, Planning Team, Finance Team, Head of Administrative Subdivision, and Echelon III officials
		• Updating DIPA Page III every quarter	Short term	Planning Team and Finance Team
3.	Strengthening cross-unit and external coordination	• Utilization of information technology for monitoring budget execution performance	Long term	Financial Managers, KPPN Jakarta IV, Regional Office of DJPB Jakarta, and Central DJPB
		• Identification of constraints and problems in budget execution	Short term and medium term	Financial Managers, KPPN Jakarta IV, Regional Office of DJPB Jakarta, and Central DJPB
		• Assistance in monitoring and evaluation of IKPA	Short term	Financial Managers, KPPN Jakarta IV, Regional Office

No.	Strategy	Activity Program	Implementation Period	Involved Parties
		achievement across units and with external parties		of DJPB Jakarta, and Central DJPB

Based on the results of the AHP analysis, three priority strategies were recommended based on the highest weights, namely: (1) strengthening human resource commitment in implementing program activities with a weight of 0.205, (2) preparing budget planning and fund withdrawal plans based on data with a weight of 0.165, and (3) strengthening cross-unit and external coordination with a weight of 0.152. These results are consistent with the condition of Ditjen Bimas Islam, which has consistently received low scores on the DIPA Page III Deviation indicator and the budget absorption indicator. The roadmap for implementing the budget execution performance optimization strategy is presented in Table 5.

CONCLUSIONS AND RECOMENDATIONS

Conclusion

Based on the results of the study, the following conclusions can be drawn:

1. The Budget Execution Performance Indicators (IKPA) of Ditjen Bimas Islam have not yet met the targets established by the Budget User Authority and the Ministry of Finance. The DIPA Page III Deviation indicator was the lowest-performing indicator compared with the other indicators. In addition, contract data submission and budget absorption were also performance indicators that remained relatively low in budget execution. These three indicators are crucial for achieving higher-quality budget spending (spending better) and ensuring compliance with good governance principles.
2. The factors affecting the budget execution performance of Ditjen Bimas Islam include human resource competency, training and skill development, partnerships with external parties, the utilization of monitoring and evaluation results, and national policies related to budget efficiency and budget blocking.
3. The primary strategy for optimizing budget execution performance is strengthening human resource commitment in implementing program activities, preparing budget planning and fund withdrawal plans based on data from in-depth analysis, and strengthening cross-unit and external coordination. The preparation of budget planning and the Fund Withdrawal Plan (RPD) is focused on improving spending quality and the accuracy of state cash management.

Limitations

This study has several limitations, particularly regarding the scope of the research object, which was limited to Directorate General of Islamic Community Guidance, so the results cannot be generalized to other institutions. In addition, this study only Individual factors, Leadership factors, Team factors, System factors and Situational factors as variables in explaining budget excecution performance; thus, there are still other potential factors influencing budget excecution performance that have not been examined. The use of a qualitative approach with a questionnaire instrument also means that this study focuses more on respondents perceptions and has not been able to explore customer experiences in greater depth.

Recommendation

Based on the results of the study, the following recommendations are proposed regarding the optimization of budget execution performance:

1. Since the Budget Execution Performance Indicators (IKPA) have not yet met the established targets, the optimization of budget execution performance can be carried out more effectively through regular monitoring and evaluation, as well as continuous coordination between the Work Unit and the Ministry of Finance as the coordinator of APBN management.
2. Considering that the factors affecting budget execution performance at Ditjen Bimas Islam include human resource competency, training and skill development, partnerships with external parties, the utilization of monitoring and evaluation results, and national policies related to budget efficiency and budget blocking, the Work Unit should use DIPA Page III, which contains the Fund Withdrawal Plan (RPD), as the main reference in implementing program activities.
3. Since the primary strategy for optimizing budget execution performance is strengthening human resource commitment in implementing program activities, human resource competency development should be conducted continuously to enhance understanding of regulations and the implementation of budget execution that is effective, efficient, and accountable in accordance with the value for money principle.

Author Contributions

All authors made significant contributions to this study. These contributions included research conceptualization, development of the theoretical framework, data collection, data analysis, interpretation of results, manuscript preparation, scholarly revision, and final approval of the manuscript for publication. All authors confirm that they have read and approved the final version of the article.

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