

## Effectiveness of the 2024 Rencana Kerja dan Anggaran Tahunan on the Achievement of Indikator Kinerja Turunan

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### Abstract

This article discusses how the effectiveness of the 2024 Work Plan and Annual Budget (RKAT) affects the achievement of Derived Performance Indicators (IKT) at the Faculty of Language and Arts (FBS), Surabaya State University (UNESA). As a state-owned university, UNESA is required to manage its budget efficiently and accountably so that performance targets can be achieved. Through a descriptive qualitative approach, this study shows that the implementation of the RKAT is going quite well and the use of the budget is relatively efficient. Most of the Key Performance Indicators (IKU) have even been achieved at 100% or more. Of the total 73 KPIs, 82.19% were successfully achieved; with details of 54.79% exceeding the target and 27.40% reaching 100%. However, there are still 17.81% of indicators that have not been achieved, and these results will be used as evaluation material to improve budget performance in 2025. In practical terms, this study emphasizes the need for improvements in budget planning and control, as well as strengthening the performance monitoring system to optimize the process. From an academic perspective, this study also enriches the literature on the effectiveness of performance-based budgeting in the context of PTN BH.

**Keyword:** Effectiveness, RKAT, IKT, Performance Agreements, Performance Measurement.

### 1. Introduction

Higher education plays a significant role in national growth, producing an excellent generation, and serving as a means of technology implementation (Fortunato et al., 2019). Amidst globalisation, universities must improve academic quality and operational efficiency to remain competitive sustainably (Brdese, 2021). The principle of law emphasises the importance of autonomy in higher education (Law No. 12 of 2012 on Higher Education). The principle of law also emphasises the need for accountability in carrying out its functions, including good financial management (Nowak, 2024). Financial management in higher education must not only be effective and efficient, but also enhance the quality of graduates and their competitiveness (Alsaad et al., 2023).

Financial management and budget effectiveness are crucial issues in university governance (Habiburrochman & Rizki, 2020; Nia et al., 2022). Budget management in higher education (particularly in autonomous PTN BH) requires strong planning and control systems (Rustamovich, 2024). The relevance of RKAT effectiveness is very high because it serves as the main instrument for translating strategic objectives into operational activities. These activities are then supported and enabled by the allocated budget (Amalia & Darmawan, 2023). Optimal performance achievement is highly dependent on the effectiveness of the RKAT. An

effective RKAT must be able to allocate resources and monitor its implementation jointly (Azam & Bouckaert, 2025; Sindhgatta et al., 2016).

This study focusses on UNESA as one of the PTN BH (Government Regulation (PP) Number 37 of 2022, 2022). The PTN BH status grants UNESA broad autonomy, while also requiring effective, efficient, transparent, and accountable governance. This governance is outlined in the RKAT. The UNESA RKAT is an annual financial document containing programs, activities, output details, input components, performance indicators, and performance targets (Azam & Bouckaert, 2025; Berek et al., 2022). RKAT serves as a guideline for every unit, including FBS, in carrying out its activities. The FBS Derivative IKT, formulated based on Permendikbudristek 40/2022 and Kepmen 210/M/2023, function as indicators to measure performance achievement. The logic of the relationship emphasised is: PTN BH autonomy → the need for an effective budgeting system → RKAT as a planning instrument → IKT as a tool for measuring performance achievements.

Despite extensive research on public-sector budgeting, studies linking RKAT to IKT achievement at the faculty level in PTN BH remain limited. This gap includes the need for an in-depth evaluation of how RKAT implementation effectiveness at the faculty operational level influences performance. It also concerns how this implementation directly affects the achievement of predetermined derivative performance indicators (Berek et al., 2022). This study aims to fill this gap by exploring the effectiveness of RKAT FBS UNESA. It contributes new insights to the literature on financial management and performance in PTN BH.

The main objective of this study is to analyse the effectiveness of the 2024 RKAT on the IKT at the FBS of UNESA. The analysis is based on the Ministerial Decree (Kepmen) Number 210/M/2023. In addition, this study aims to provide evidence-based policy recommendations for improving budget management and performance at FBS UNESA. These recommendations are also intended to benefit other PTN BHs.

This study is expected to make several significant contributions. In practical terms, these findings will help UNESA management, particularly FBS, improve the efficiency and effectiveness of budget utilisation. They will also support more accountable, performance-based governance. For policymakers, this research can serve as a reference for improving regulations and best practices in budget management within PTN BHs. Academically, this research will enrich the literature on budget effectiveness in higher education (Habiburrochman & Rizki, 2020). It will also contribute to understanding performance management, particularly in the context of PTN BHs in Indonesia.

## **2. Literature review**

### **2.1. The Concept of Effectiveness**

Effectiveness is a measure of an organisation's success in achieving its stated goals (Stoner, 1996). In general, effectiveness can be defined as the degree to which the objectives or expected results of an activity or programme are achieved (Yukl, 2006). In the context of education, effectiveness is measured by an institution's ability to produce qualified graduates. These graduates should also be relevant to the needs of the job market (Danim, 2010). Effectiveness involves objective accuracy, resource-use efficiency, and comparing achieved results with set targets (Robbins & Judge, 2013). According to the Minister of Home Affairs Decree No.

690.900.327 of 1996, the effectiveness of direct expenditure budgets in government agencies is considered effective if it reaches above 90% (Keputusan Menteri Dalam Negeri, 1996).

## **2.2. The Concept of Performance-Based Budgeting and Budgeting**

A budget is defined as an annual financial plan that states the resources to be allocated and their use to achieve specific objectives (Undang-Undang Republik Indonesia Nomor 17 Tahun 2003, 2003). The concept of budgeting also includes planning and controlling operational activities (Mardiasmo, 2009). Budgeting should be democratic, fair, transparent, and accountable (Mahmudi, 2010). Performance-based budgeting links spending to results, emphasizing good value for money (OECD, 2019). The RKAT is a type of performance-based budgeting that is used in university management (Peraturan Pemerintah Republik Indonesia Nomor 37 Tahun 2022, 2022).

## **2.3. Annual Work Plan and Budget (RKAT)**

RKAT is a yearly financial plan that acts as a guide for how higher education institutions should run their operations (Peraturan Menteri Keuangan Nomor 62 Tahun 2023, 2023). The legal basis for RKAT in PTN BH includes PP No.37/2022, PMK No.62/2023, and PP No.6/2023. These regulations provide the framework for financial planning and management in higher education institutions (Rustamovich, 2024). The RKAT specifies programmes, activities, outputs, inputs, and performance targets (Kementerian Pendidikan dan Kebudayaan, 2020). It links the university's strategy with budget allocation and evaluation mechanisms (Indonesian Ministry of Finance, 2019).

## **2.4. Indikator Kinerja Turunan (IKT)**

Performance Indicators (IK) and IKT are measurement tools used to monitor and evaluate organisational performance (Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi, 2022). The definitions of IK and IKT are explained in Permendikbudristek No. 40/2022 and Kepmen 210/M/2023 (Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi, 2022a; Kementerian Pendidikan, Kebudayaan, Riset, dan Teknologi, 2023). IKT at UNESA are derived from the university leadership's IKU and passed down to units such as faculties. They become part of the performance agreement, serving as an assignment document with performance indicators (Universitas Negeri Surabaya, 2023). Performance measurement involves comparing actual results with predetermined targets (Mahmudi, 2010).

## **3. Research Method**

This study adopts a descriptive qualitative research design. This approach was chosen because it aims to describe, illustrate, explain, and answer questions in detail and depth regarding the effectiveness of the RKAT on the achievement of IKT. Qualitative descriptive research allows researchers to understand phenomena in their natural context, without manipulating variables, and to interpret the collected data. Location and Time The research was conducted at the Faculty of Language and Arts (FBS), UNESA. This location was picked because UNESA is a PTN BH and there was access to RKAT data and IKT achievements at FBS. This research was conducted over a full year, from January to November 2025.

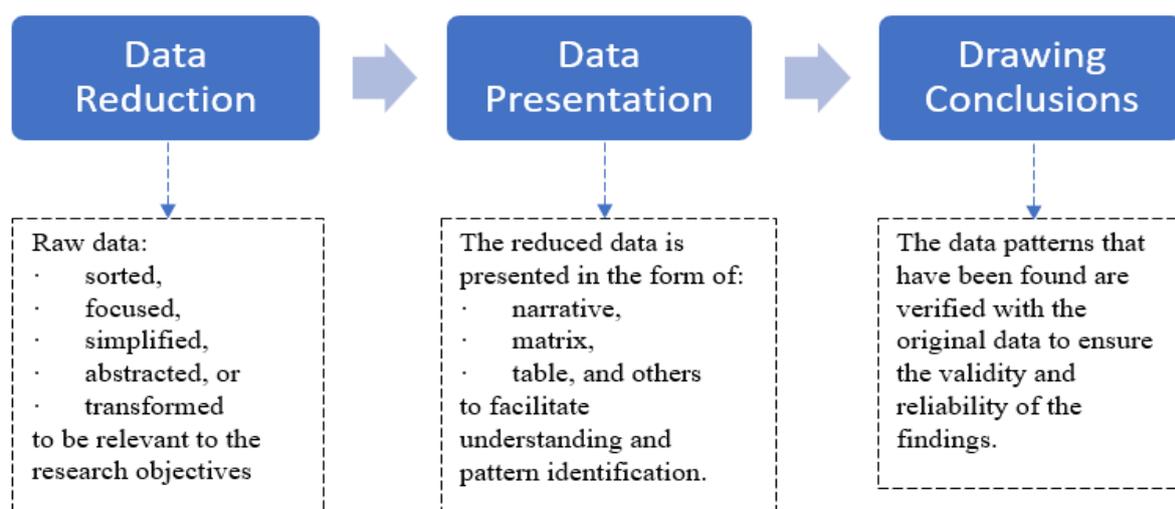
The main sources of information were faculty leaders, such as the Dean and Vice Dean, followed by finance staff and planners at FBS UNESA. They were chosen because they were considered to have the best understanding of how the RKAT and IKT were prepared,

implemented, and then evaluated. The main objective of this study was to examine the extent to which the 2024 RKAT helped achieve the derivative performance indicators (IKT) at FBS UNESA. Thus, this study reviewed the budget preparation process, how it was implemented in the field, and whether the performance results were in line with the predetermined targets.

Primary data was collected directly through interviews and observations. Interviews were used to find out the informants' opinions, experiences, and understanding of the effectiveness of the RKAT and IKT. We use five questions for interview there are (1) How is the work planning process carried out until the budget is determined in this faculty? (2) Have all the 2024 performance indicators been achieved according to the targets? (3) What evaluations have been carried out on the implementation of the 2024 RKAT? (4) What programs or activities most support the achievement of performance indicators? (5) What needs to be improved or enhanced in the planning and implementation of the next year's RKAT?. Meanwhile, observations helped researchers understand how the budget implementation and performance activities actually worked. Secondary data was obtained from official FBS UNESA documents and reports, such as: (1) the 2024 FBS RKAT document, (2) the 2024 IKT achievement report, and (3) various regulations such as Government Regulations, Minister of Finance Regulations, Minister of Education, Culture, Research, and Technology Regulations, and Ministerial Decrees that form the basis for budget and performance management at PTN BH.

Data collection used several techniques. First, semi-structured interviews were conducted with faculty leaders, financial staff, and planners to explore in greater depth how the RKAT was prepared, what obstacles arose during its implementation, and their strategies for achieving the IKT. Second, a documentation study was conducted to obtain secondary data from official documents, while also checking the accuracy of the data and obtaining figures such as budget allocations, realizations, and IKT targets. Finally, non-participatory observations were also carried out to understand the context of work related to budgeting and performance at FBS. However, the main focus of the research remained on document analysis and interview results.

The qualitative data collected will be analysed using the Miles & Huberman (1994) interactive model, which consists of three main interrelated activity streams:



**Figure 1 shows the data processing from reduction to conclusion drawing. Data relevant to the research question will be identified, then the results will be presented in various forms and verified with the original data.**

The validity and reliability of data in qualitative research will be ensured through triangulation. The triangulation technique used is source and method triangulation. Source triangulation is carried out by comparing information obtained from various data sources (interviews with faculty leaders, financial staff, and RKAT document data and IKT reports). Meanwhile, method triangulation is carried out by using various different data collection techniques (interviews and documentation) to verify the consistency of the information obtained. If the data from the interviews is consistent with the data from the documents, then the validity of the data is stronger. In addition to triangulation, the researcher will also conduct rechecking with the informants (member check) to ensure that the interpretation of the data is in accordance with their perspective.

## 4. Results

### 4.1. General Description of Research Objects

The FBS UNESA is one of the faculties within Surabaya State University, a PTN BH that has autonomy in financial and resource management. The FBS RKAT for 2024 is a planning document that contains programmes, activities, budget details, and IKT that are the targets to be achieved. The FBS IKT for 2024 consists of 73 indicators spread across various fields, reflecting the faculty's strategic objectives. IKT are derived from Key Performance Indicators (IKU). To facilitate analysis, IKU are coded in the following table

No.	Indikator Kinerja Utama (IKU)	Kode
1.	Percentage of Bachelor's and D4/D3/D2/D1 graduates who successfully find employment, continue their studies, or become entrepreneurs	IKU1
2.	Percentage of Bachelor's and D4/D3/D2/D1 students who participate in learning activities outside their study programme or achieve outstanding achievements	IKU2
3.	Percentage of lecturers who participate in tridharma activities at other universities, work as practitioners in industry, or guide students in activities outside their study programme	IKU3
4.	Percentage of lecturers who have competency/professional certificates recognised by the business and industrial world or percentage of lecturers who come from professional practitioners, the business world, or the industrial world	IKU4
5.	Number of lecturers who have successfully gained international recognition or been employed by the community/industry/government per number of lecturers	IKU5
6.	Number of collaborations per undergraduate and D4/D3/D2/D1 study programme	IKU6
7.	Percentage of S1 and D4/D3/D2/D1 courses that use the case method or team-based project learning as part of the evaluation weighting	IKU7
8.	Percentage of S1 and D4/D3 study programmes that have international accreditation or certification recognised by the government	IKU8
9.	SAKIP UNESA rating	IKU9
10.	Budget performance score for the implementation of the RKAT	IKU10

11.	Percentage of faculties that have established integrity zones	IKU11
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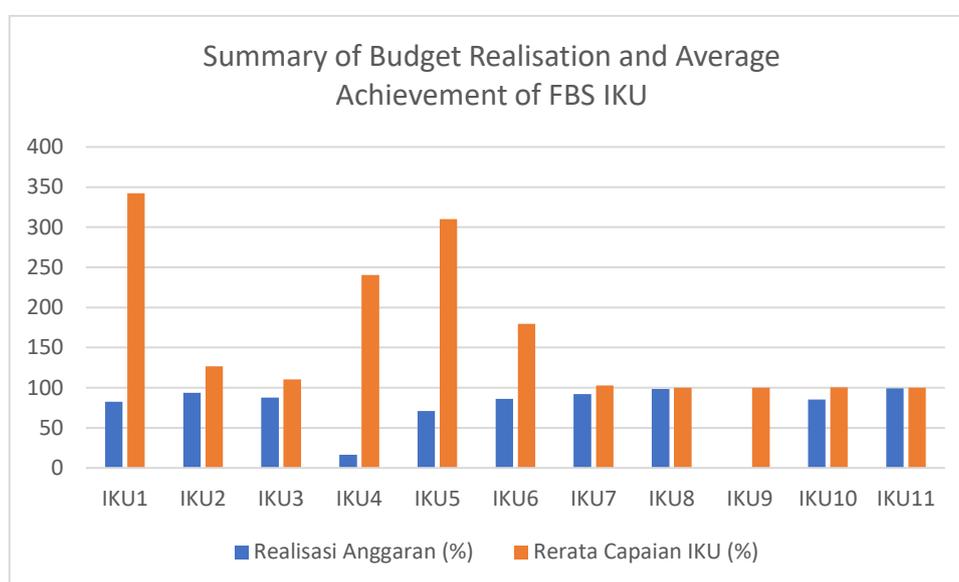
Source: data processed by the author, 2025

#### 4.2. RKAT and IKT FBS Performance Achievements in 2024

Based on the analysis of the implementation of the 2024 RKAT on the achievement of IKT FBS, the following findings were obtained:

##### Budget efficiency and average IKU achievement

The implementation of the 2024 RKAT at FBS has been running well, meeting the contracted goals/targets. This is evidenced by budget efficiency in each performance indicator, where the budget was not fully utilised, but on average each Key Performance Indicator (IKU) was achieved at 100% or exceeded 100%. Details of budget realisation and average IKU achievement are presented in Figure 2.

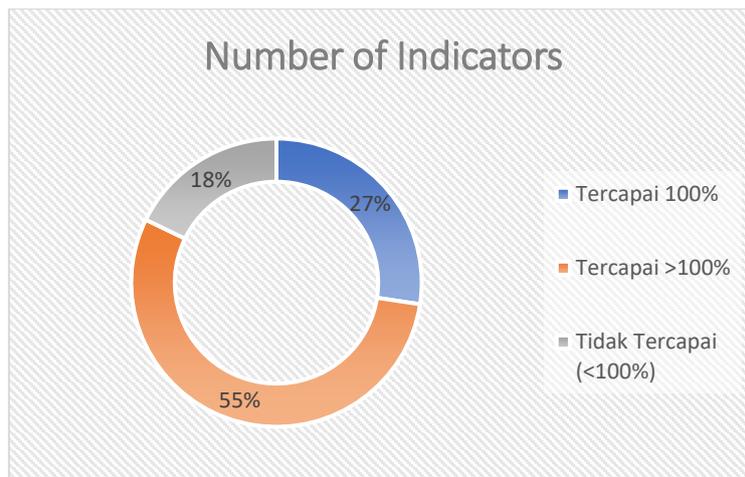


**Figure 2 Summary of Budget Realisation and Average Achievement of FBS IKU in 2024**

Source: FBS 2024 RKAT implementation report processed by the author in 2025

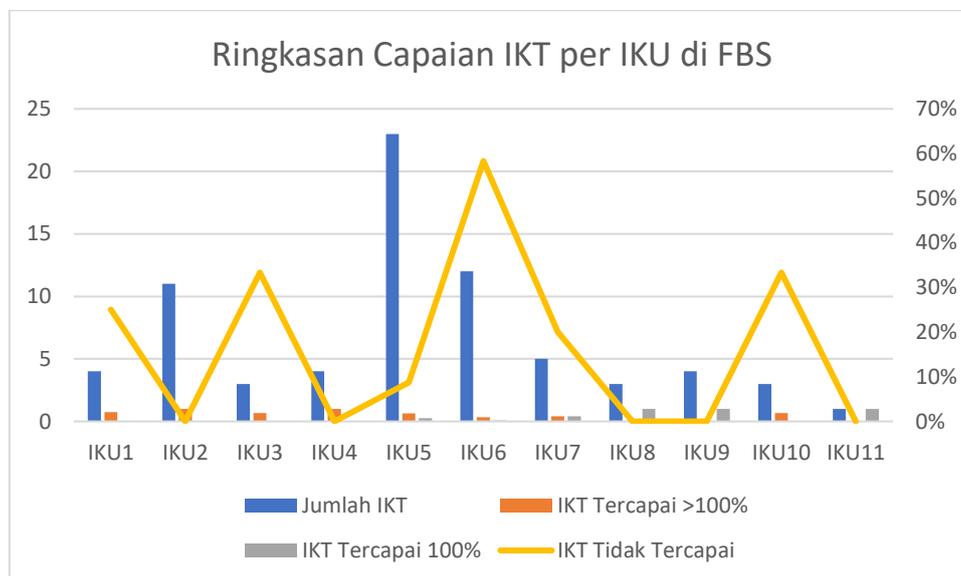
##### Indikator Kinerja Turunan (IKT) achievement

Overall, the FBS IKT have been achieved in accordance with the targets set in the 2024 Performance Agreement, which is 82.19% of the total 73 indicators. The details show that 20 indicators (27.40%) were 100% achieved, 40 indicators (54.79%) were more than 100% achieved, and 13 indicators (17.81%) were not achieved. The distribution of IKT achievements can be seen in Figure 3. Meanwhile, Figure 4 and Table 3 present a summary of IKT achievements per IKU, which groups the number of IKTs achieved above target, on target, and not achieved.



**Figure 3 Distribution of FBS ICT Achievements in 2024**

Source: FBS 2024 RKAT implementation report, processed by the author in 2025



**Figure 4 Summary of IKT Achievements per IKU at FBS in 2024**

Source: FBS 2024 RKAT implementation report compiled by the author in 2025

**Table 3 List of IKT that were not achieved in 2024**

No.	IKU	IKT yang Tidak Tercapai (Contoh)
1.	IKU1	Number of graduates who become entrepreneurs with an income $\geq 1.2x$ UMP and a waiting period $\leq 6$ months
2.	IKU3	Number of lecturers supervising student achievements
3.	IKU5	Number of Artworks (KS) with a constant of 0.5; Webometrics (linking websites)
4.	IKU6	Collaborations with multinational companies, high-standard national companies/state-owned enterprises/regional-owned enterprises, global technology companies, multilateral institutions/organisations, QS200 universities by subject, research institutions, cultural institutions

5.	IKU7	Number of <i>smart classrooms</i> owned by the faculty
6.	IKU10	Percentage of <i>income generating</i> activities amounting to a minimum of 10% of the budget allocation

Source: FBS RKAT 2024 implementation report compiled by the author in 2025

### Implications for Budget Performance Improvement in 2025

The 2024 FBS IKT achievements have been used as the basis for improving the 2025 budget performance. This is evidenced by the budget allocation in the FBS RKAT for IKT that has not yet reached its target and the optimisation of performance achievements in 2025.

**Table 4 Example of Budget Allocation Improvements for IKT that has not yet been achieved in the 2025 RKAT**

No.	Unmet ICT Targets (Summary)	Supporting Components for the 2025 RKAT Budget Allocation (Summary)
1.	Entrepreneurial graduates with income $\geq 1.2x$ UMP	Implementation of career seminars/workshops.
2.	Number of lecturers supervising student achievements	Implementation of training/workshops for lecturers assisting student activities.
3.	Artwork (KS) and Webometrics	Increased budget allocation for conducting research, organising international seminars, publishing journals, registering intellectual property rights/patents, and implementing community service.
4.	Collaboration with external entities (multinationals, state-owned enterprises, etc.)	Increased budget allocation for conducting socialisation/publication/promotion of programmes/products and education-based partnerships/cooperation.
5.	Number of smart classrooms	Increased budget allocation for the procurement/maintenance of educational facilities and infrastructure, socialisation/promotion of new student admissions, implementation of teaching and learning activities, procurement of practical materials, and preparation/development of teaching materials/modules/textbooks.
6.	Percentage of income generating activities of at least 10% of the budget ceiling	Increased budget allocation to support the implementation of procurement/maintenance of office infrastructure and workshops for the development of the quality of educational personnel.

Source: Report on the implementation of the 2024 FBS RKAT, compiled by the author in 2025.

### 5. Discussion

The study shows that the 2024 RKAT at FBS UNESA effectively supports IKT achievement. The average IKU exceeding or reaching 100% in most indicators (see Figure 2) demonstrates management success. It shows that programmes and activities are directed according to targets.

The identified budget efficiency, where the budget was not fully utilised, demonstrates careful resource management (Nia et al., 2022). Nevertheless, the KPI achievement remains high. This achievement reflects productive resource utilisation. This condition aligns with the concept of effectiveness. Effectiveness is measured by the degree of goal achievement through the optimal utilisation of resources (Stoner, 1996; Sari & Rahman, 2022). Budget management that aligns with the institution's strategic goals is one of the indicators of effectiveness success (Wibowo & Santoso, 2018).

Although the total IKT achievement reached 82.19%, there are still 13 indicators (17.81%) that have not been met. These unmet indicators are evident in several KPIs. The KPI “Number of Collaborations per Bachelor's Degree and D4/D3/D2/D1 Study Programs” shows the highest level of non-achievement (58.33%). The condition of non-achievement in the number of collaborations indicates that the faculty is facing challenges in pursuing strategic collaborations. These challenges are reflected in the difficulty of collaborating with reputable international institutions or external partners (Table 3). The failure to achieve the KPIs “number of graduates who are entrepreneurs” and “percentage of income generated” indicates that there are areas that need improvement. To achieve these KPIs, financial sustainability and the alignment of graduates with the needs of the job market are required. This unsustainability and misalignment occur due to unrealistic targets and limited supporting facilities (e.g., the unavailability of smart classrooms for IKU 7) or suboptimal implementation strategies. This situation is in line with the findings of Lestari and Putra (2019) that the implementation of performance-based budgeting still faces various obstacles.

The results of the RKAT study serve as an important tool for leaders in effectively managing performance control (Azam & Bouckaert, 2025; Berek et al., 2022). The study results also emphasise the importance of adjusting plans based on actual achievements during the process (Danim, 2010). The existence of strong regulations (Government Regulation No. 37/2022, Minister of Education, Culture, Research, and Technology Regulation No. 40/2022, and Ministerial Decree 210/M/2023) ensures accountability in the governance of Public Universities with Legal Entity Status. These regulations also promote transparency in institutional management (Handayani & Supriyanto, 2021). Careful budget planning is also a crucial element for universities to achieve their strategic goals (Rustamovich, 2024; Putra & Wijaya, 2023).

Previous research (Hadi & Santoso, 2017; Susanto & Lestari, 2020) supports the view that good budget management, which is management without sacrificing quality, is a sign of effective governance. The preparation of the 2025 RKAT aims to address the IKT shortage (Table 4). This reflects FBS UNESA's commitment to continuous improvement. The preparation of the RKAT also demonstrates the application of the cycle: planning-work-inspection-improvement. The approaches that can be used going forward are more structured career planning and increased faculty capacity (Rustamovich, 2024). This approach includes strengthening research and community service activities. Additionally, it can also be achieved through a better approach to developing learning facilities. This step is considered one of the best practices in responsive and adaptive performance management.

## **6. Conclusion**

This study concludes that the implementation of the 2024 FBS UNESA RKAT is effective in supporting the achievement of IKT. The total achievement of IKU reached 82.19%. Most of

the IKU (54.79%) exceeded the target. 27.40% of IKU were fully achieved. This achievement was also accompanied by a good level of budget efficiency. However, there were 17.81% of IKU that were not yet fulfilled. The IKUs that have not yet been met are in the areas of external cooperation, non-research lecturer output, graduate entrepreneurship, learning facilities, and lecturer income. This means that this finding shows that the effectiveness of the RKAT is not only seen from a financial perspective, but also from its contribution to broader performance targets. Additionally, identified shortcomings will be integrated into the budget planning process for the following year.

## **7. Implications, limitations, and recommendations for future research**

This study provides practical benefits for FBS UNESA and other PTN BH. In addition, it also emphasises the importance of improving budget preparation and monitoring. This improvement can be achieved through a performance monitoring system. Additionally, the results of this study highlight the need for data-driven RKAT development with realistic targets. This study also emphasises strengthening performance recording and monitoring. The goal is to ensure more accurate and effective utilisation of the budget. This study was conducted at only one faculty and during one budget cycle, using a descriptive qualitative approach. As a result, the findings of this study cannot be widely generalised. From these limitations, there needs to be a critical reflection on how specific faculty practices, institutional culture, and the local management context can influence the observed outcomes. Therefore, further research is recommended to compare between faculties or between PTN BH. Further research should also apply a mixed methods approach to make the research methods more complex, resulting in a more comprehensive discussion.

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