# Budget Planning For Improving The Achievement Of Key Performance Indicator (IKU) 1 At The Faculty Of Mathematics And Natural Sciences State University Of Surabaya

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**Abstract.** This research was conducted in line with efforts to achieve performance targets in the Faculty of Mathematics and Natural Sciences (FMIPA) through the Key Performance Indicators of State Universities (IKU-PTN) established by the Minister of Education and Culture. The researcher analyzes the budget planning at FMIPA as one of the efforts to improve performance achievements by organizing activities that support IKU achievements, particularly IKU 1, which evaluates graduates who obtain decent employment. The aim of this study is to understand the budget planning in the FMIPA work unit as an effort to support the achievement of IKU 1 and to evaluate the supporting activities for IKU 1 that are deemed effective in realizing performance targets. This research employs a descriptive qualitative approach, using documentation techniques that leverage information from financial and budgeting applications, specifically the RAVASA application. The results indicate that there is a 7.45% increase in the budget for 2024 for IKU 1, with new activities that significantly contribute to achieving IKU 1. This budget increase aims to enhance the quality of learning for students and support educational programs focused on producing graduates who can contribute to the achievement of IKU 1. Additionally, this research is expected to provide input and evaluation for leadership in the preparation of budget planning and activities for the following year, thus improving the achievement of IKU 1 annually. This study is also expected to result in outputs in the form of a research report and an article in the proceedings of an international seminar.

**Keywords:** Budget Planning, Key Performance Indicators

## 1. Introduction

According to the Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 22 of 2020 concerning the Strategic Plan of the Ministry of Education and Culture for 2020-2024 [1], there are three development goals: 1)

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[1] Regulation of the Minister of Education and Culture of the Republic of Indonesia Number 22 of 2020 concerning the Strategic Plan of the Ministry of Education and Culture for 2020


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Improved quality of learning and relevance of higher education; 2) Improved quality of lecturers and educational staff; and 3) The realization of quality governance in the Directorate General of Higher Education. Higher education institutions are required to focus on realizing their performance targets regulated by the Key Performance Indicators of State Universities (IKU-PTN). In addition, IKU-PTN must serve as both a measuring tool and an accelerator in the development of the Merdeka Belajar (Freedom to Learn) policy, so that higher education institutions can adapt to the changing times and achieve international higher education standards. The Merdeka Kampus (Freedom Campus) policy can create a conducive climate for the development of students' interests and talents, so that upon graduation, they are expected to become adaptive human resources, ready to learn, and highly competitive.

State University of Surabaya (Unesa), based on Government Regulation Number 37 of 2022 concerning State University of Surabaya as a Legal Entity State University (PTN BH) [2], has broad autonomy to manage its budget. Unesa is granted the authority by the government to generate income and manage it independently, although still based on applicable regulations. In realizing the goals of higher education, the performance assessment of state universities is evaluated based on IKUs, which serve as a performance contract between Unesa and the Ministry of Education and Culture. According to the Decree of the Minister of Education and Culture Number 754/P/2020 [3], there are three main indicators: 1) Quality of graduates measured by the number of graduates who secure decent employment and students gaining experience outside the campus; 2) Quality of lecturers and educators measured by lecturers engaging in activities outside the campus, practitioners teaching on campus, and the results of lecturers' work being utilized by the community and receiving international recognition; and 3) Quality of curriculum, which has sub-indicators such as study programs collaborating with world-class partners, collaborative and participative classes, and the existence of internationally accredited study programs.

As one of the educational units, the faculty is responsible for organizing education that encompasses several study programs. One such faculty at Unesa is the Faculty of Mathematics and Natural Sciences (FMIPA), which plays a role in coordinating, regulating, and formulating rules, norms, and policies related to the Tri Dharma of Higher Education. The FMIPA plays a key role as an educational unit that aims to achieve IKU 1 at the university level, where the required indicator is graduates who secure decent employment.

To support the achievement of IKU 1, programs are needed that can strengthen the quality, skills, and competencies of students as an effort to produce graduates who obtain decent employment according to the indicators outlined in IKU 1. To achieve targeted programs effectively, structured budget planning is necessary. According to Munandar, the budget is defined as a systematically prepared plan covering all activities

[2] Government Regulation Number 37 of 2022 concerning State University of Surabaya as a Legal Entity State University (PTN BH)
[3] Decree of the Minister of Education and Culture Number 754/P/2020

of the organization applicable for a certain period in the future [4]. With optimal and targeted budget planning, it is hoped that it can help support the achievement of FMIPA's targets. One of the challenges faced by FMIPA is the lack of specific programs that support the enhancement of student quality and skills to secure decent employment. The faculty has already provided research funding for students, PMW funding, funding for students undergoing internships in the industry, and funding for student certification. Proposed programs that can assist in enhancing student competencies include workshops for career development and guidance. Secondly, students are required to undertake skills competency certification. Thirdly, students are encouraged to participate in certified internship programs in industry through socialization activities. By identifying these challenges and formulating proposed activities that can support the improvement of IKU 1 achievements, the next step is to analyze appropriate budget planning, which is expected to maximally assist in fulfilling IKU 1 achievements.

## 2. Methodology

This study employs a descriptive qualitative research approach. Descriptive qualitative research is used to analyze data by describing or depicting the data that has been collected. The data utilized in this study are the Annual Work Budget Plans (RKAT), which are necessary to identify activities or programs that support the achievement of IKU 1 and to understand the budget plans that support these programs, which will later be presented in percentage form. Subsequently, the collected data will be processed to analyze the level of conformity between the budget plan and the achievement of IKU 1, determining whether it is effective or not. The final step involves analyzing effective activities/programs to enhance the achievement of IKU 1 in the upcoming year, while identifying the constraints or problems faced by the work unit in the current year.

This research utilizes secondary data. Generally, secondary data consists of data that has been organized and processed using statistical methods. However, its specifications are tailored to the researchers' needs. Secondary data are collected using documentation techniques, which involve utilizing existing data sources in the form of books, archives, documents, numerical writings, and images that are in reports and notes supporting the research. In this study, the data sources used include financial data listed in the Annual Work Budget Plans (RKAT) of FMIPA, as well as the RAVASA and SIMPATI financial systems of Unesa.

The analysis technique employed is qualitative data analysis. Initial data are required as the basis for analysis, specifically the data in the Annual Work Budget Plans (RKAT) from the RAVASA financial application. This data encompasses various planned activities of the FMIPA work unit and the budget plans implemented over the one-year work period. The results from the initial data identification will then be

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[4] Munandar, M., Budgeting Perencanaan Kerja Pengkoordinasian Kerja Pengawasan Kerja. Cetakan Kelima. Yogyakarta: BPFE. (2015)

analyzed according to the research problem formulation, which will be used to assess how the budget plan can enhance the achievement of IKU 1. The steps to address the research problem in this study are as follows: (1) Classifying activities listed in the Annual Work Budget Plan (RKAT) based on the indicators in IKU 1; (2) Calculating the percentage of the budget required for IKU 1; (3) Analyzing the level of conformity between the budget and supporting activities for IKU 1; and (4) Analyzing effective activities/programs to enhance the achievement of IKU 1.

## 3. Results and Discussion

This research began with the collection of data in the form of budget working papers obtained from the RAVASA application. The data collected included details of activities that support the achievement of IKU 1 at FMIPA, which were further processed to identify the supporting activities for IKU 1 and their corresponding budget amounts. Subsequently, this data was analyzed to determine the percentage of the budget required compared to the total overall budget. From this data, the conformity between the budget and the supporting activities for IKU 1 was analyzed. Based on these results, an evaluation was conducted to identify which activities are effective in improving IKU 1 achievements and which activities need further enhancement to support the improvement of IKU 1.

The activities and budgets that have been prepared, referred to as the RKAT (Annual Work and Budget Plan), were organized using SBM (Standard Input Costs) and JUKNIS (Technical Guidelines). SBM and JUKNIS serve as the basis for the magnitude and implementation of activities. The organized activities are then entered into the RAVASA application (Work Plan, Budget, Monitoring, and Evaluation), accompanied by TOR (Terms of Reference) and RAB (Business and Budget Plan), which are used as references for implementing activities and budgets. Within the RAVASA application, the names of activities, activity outputs, sub-outputs, output components, and sub-components are visible, based on proposals from previous stakeholders. The details of the activities and budgets that have been prepared will be systematically categorized within the relevant Key Performance Indicators, allowing us to see which activities fall under IKU 1.

Tracer study activities are one type of study that provides information about graduates' careers and conditions, serving as evaluation material for higher education institutions regarding their graduates. Tracer studies are beneficial for mapping the business and industrial world for higher education graduates, thereby reducing the gap between the competencies acquired by alumni during their studies and the demands of the job market. Tracer studies also help address the issue of employment opportunity gaps and efforts to improve them. This tracer study is used as a performance assessment tool for higher education institutions through the Key Performance Indicators (IKU) of higher education.

Based on the conducted research, the details of the supporting activities for IKU 1 in 2023 and 2024 include several similar activities, such as the implementation of graduation ceremonies, soft skill training for students, competency testing for students, career seminars/workshops, tracer studies, and entrepreneurship training for students. The distinction for 2023 includes the implementation of selection activities for the student entrepreneurship program, while in 2024, there are details on career guidance for students and entrepreneurship training. Although there are some slightly different activities, these initiatives aim to provide students with opportunities for self-competence development, thereby enhancing their soft skills for the future.

In 2024, the budget allocation to support activities related to Key Performance Indicator (IKU) 1 increased by 7.45% compared to 2023. This additional budget is allocated to improve the quality of student learning and support programs that produce graduates contributing to the achievement of IKU 1. The details of the activities receiving additional funding include career development for students, student entrepreneurship, soft skills training, competency testing for students, career seminars/workshops, tracer studies, and student entrepreneurship training.

Soft skills training for students saw a budget increase of 9% compared to the previous year. This activity includes international seminars, summer courses, guest lectures, benchmarking activities, English competency tests for international class students, and laboratory assistant training. The budget for career seminars/workshops experienced a significant increase of 176% from the previous year. New activities for 2024 include student participation in national seminars and student mobility programs. The budget for tracer studies increased by 37% compared to the previous year. New activities for 2024 include workshops to enhance IKU 1, response rates, and Simtracer. The budget for the selection of the student entrepreneurship program increased by 45% from the previous year. This budget increase is aimed at supporting the potential of students participating in the student entrepreneurship program.

Based on the data analysis, the supporting activities for IKU 1 in 2024 are divided into eight planned activities, namely competency testing for students, career seminars/workshops, tracer studies, student entrepreneurship training, graduation ceremonies, career guidance for students, student entrepreneurship, and soft skills training for students. The largest budget allocation is directed towards student soft skills training, with detailed activities requiring additional funding to support student competencies, such as the optimization of international class mobility, the internationalization of the biology department, laboratory co-assistant training, communication skills training, instrumentation training for chemistry students, the development of student and alumni websites, as well as activities for international conferences and data science camps for the data science study program (Fig. 1).

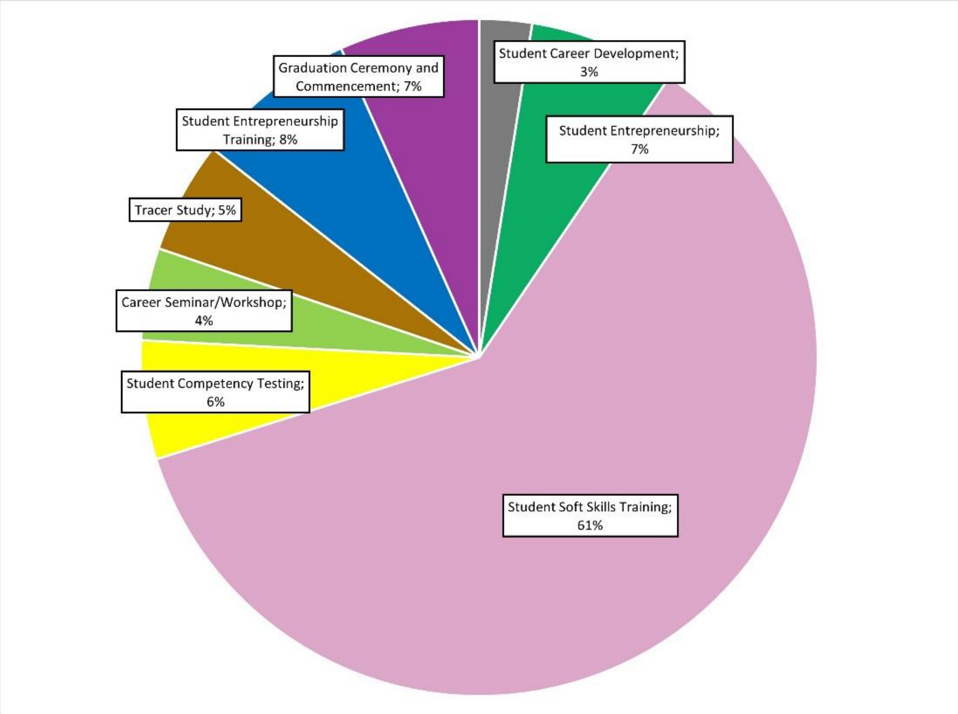


**Fig. 1.** Budget Allocation for IKU 1 Activities in 2024

# 4. Conclusion

With a budget increase of 7.45% in 2024 for activities supporting IKU 1, there are new initiatives that significantly contribute to improving the achievement of IKU 1, such as sending students to national seminars, student mobility programs, and workshops to enhance IKU 1, response rates, and Simtracer. The largest budget allocation is directed towards student soft skills training, which is expected to help students become graduates with strong competencies. These activities can serve as feedback and evaluation for the leadership in preparing the budget and activities for the following year, ensuring that the achievement of IKU 1 can improve annually. For other activities that have not yet achieved their targets, maximization can be achieved by coordinating with relevant fields to evaluate which sub-activities still need enhancement and planning their budgets to support the achievement of IKU 1.

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