



Budget-Based Performance Evaluation Of Regional Apparatus At The Tenggara Seberang Sub-District Office

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Abstract

This study evaluates budget and financial realization performance at the Tenggara Seberang Sub-district Office by comparing actual outcomes with planned targets and identifying supporting and inhibiting factors. A qualitative descriptive approach with purposive sampling was applied using an evaluation framework covering objectives, inputs, activities, outputs, and outcomes. The results show that output achievement and budget absorption exceeded 90% in 2023–2024. Based on these indicators output realization relative to targets and budget absorption rates performance can be considered operationally effective and efficient. However, this effectiveness is limited, as budget allocation is not fully aligned with priority programs, and planning and implementation remain inconsistent. Supporting factors include regulations, leadership commitment, competent human resources, budget and data availability, and organizational culture. Inhibiting factors involve limited staff understanding, weak leadership follow-up, budget constraints, inappropriate performance indicators, and poor coordination. Overall, while efficiency is evident in short-term indicators, weaknesses in planning and alignment reduce overall performance quality.

Key Words : Performance Evaluation, Budget, Program, Activities

Introduction

Regional apparatus is an organization or work unit under the local government that has a strategic role in carrying out government administration functions, development implementation, and public services to the community. The existence of regional apparatus is the main instrument in implementing regional policies to achieve development goals and improve community welfare. In general, regional apparatus has its main functions including public services, development implementation, supervision and control, planning and budgeting, and enforcement of regional regulations. In carrying out their duties, each regional apparatus is responsible to the regional head and plays an important role in realizing the vision and mission of regional development.

One of the regional apparatus that has a strategic position is the sub-district. The sub-district functions as an extension of the local government in providing public services at the local level and carrying out various regional development activities and programs. This strategic role requires the sub-district to have optimal performance so that all functions carried out can run effectively and efficiently. Without good performance, the sub-district function will not be able to achieve maximum results in supporting regional development goals.

The optimal performance of sub-districts has a great influence on the effectiveness of public services, the success of the implementation of regional development, the maintenance of regional security and order, the increase in synergy and coordination across sectors, and the realization of efficient and transparent budget management. Therefore, the achievement of sub-district performance is an important indicator in assessing the success of the implementation of the main tasks and functions of the sub-district as a regional apparatus.

The achievement of sub-district performance is basically a concrete result of the implementation of tasks and functions that are aligned with the vision, mission, goals, and development goals that have been set by the local government. This also applies to Tenggara Seberang District, which refers to the Vision for the Development of Kutai Kartanegara Regency, namely "Realizing a Prosperous and Happy Kutai Kartanegara Community". The vision emphasizes two main elements to be achieved, namely the welfare and happiness of the people of Kutai Kartanegara Regency.

To realize this vision, the Kutai Kartanegara Regency Government has set several medium-term development missions, including enforcing a clean, adaptive, resource-efficient, and service-oriented bureaucratic system; develop superior quality human resources, moral, and rooted in local cultural values; encouraging economic transformation through strengthening leading sectors such as agriculture, tourism, and creative industries; improving equitable development through the provision of basic infrastructure and inter-regional connectivity; and mainstreaming the principles of environmental sustainability in the sustainable management of natural resources. The relationship between vision and mission is described in the Strategic Plan for Tenggara Seberang District for 2022–2026 (Seberang, 2022).

In its implementation, Tenggara Seberang District adopted one of the missions of the Kutai Kartanegara Regency Government, namely "Improving the Quality of Basic Infrastructure Services and Inter-Regional Connectivity". The relationship between the vision and mission of the district and the vision and mission of the sub-district shows that the performance of the sub-district is a key factor in supporting the success of regional development as a whole (Source: Strategic Plan 2022–2026 Tenggara Seberang District).

The quality of basic infrastructure services and inter-regional connectivity is greatly influenced by the good performance of the sub-district. The achievement of sub-district performance reflects the level of effectiveness, efficiency, and accountability of the regional apparatus in implementing the planned programs and activities. Thus, performance achievements can be used as a barometer to measure the ability and maturity level of the sub-district in managing and implementing development programs and activities.

The performance measurement of Tenggara Seberang District is carried out through an assessment of the achievements of each program, activity, and sub-activity in meeting the targets that have been set based on the available budget allocation. The comparison between plans and the realization of programs and activities is the main indicator in assessing the success of the implementation of budgets and activities (Indonesia, 2024; Cross, 2024b).

In contrast to other regional apparatus organizations at the level of agencies or agencies, sub-districts have broader characteristics of duties and functions, including the implementation of general government, community services, strengthening the capacity of villages and sub-districts, and the delegation of administrative authority from regional heads in handling part of regional autonomy affairs. These functions include coordinating community empowerment, maintaining public order and order, enforcing regional regulations, managing public service facilities and infrastructure, fostering village and sub-district government, and implementing district government affairs that are not delegated to other technical units.

The implementation of programs and activities in Tenggara Seberang District involves all employees led by the Sub-district Head, assisted by the Sub-district Secretary, section heads, and subdivisions in accordance with the organizational structure. Each structural official has their own responsibilities and workload in implementing programs, activities, and sub-activities that have been planned in the annual Work Plan (Renja). The division of tasks is intended to ensure the effective and coordinated implementation of all activities.

However, the performance achievements of sub-district governments, particularly those measured through budget realization, reveal a key paradox. High levels of budget absorption and output achievement are often interpreted as indicators of good performance. Yet, in practice, these achievements frequently coexist with weaknesses in planning, misaligned performance indicators, coordination problems, and low AKIP/SAKIP quality.

This paradox suggests that budget absorption and output realization alone are insufficient to capture the actual quality of performance. In many cases, high absorption may result from routine spending patterns, end-of-year budget acceleration, or compliance with administrative targets rather than effective and well-planned program implementation. Similarly, high output achievement does not always reflect meaningful outcomes, especially when performance indicators are not properly aligned with strategic objectives.

In addition, weak coordination between units, limited capacity of human resources, and inconsistencies in planning and implementation further contribute to the gap between formal performance achievements and substantive performance quality. As a result, evaluation systems such as AKIP/SAKIP may produce relatively low ratings despite seemingly strong quantitative indicators.

Based on this issue, this study focuses on the Tenggara Seberang Sub-district Office to examine why high budget absorption and output achievement can occur alongside weaknesses in planning, indicator alignment, coordination, and accountability quality.

Meanwhile, the results of the evaluation of the AKIP for the 2024 Fiscal Year which will be carried out in 2025 are still in process and the Evaluation Results Report (LHE) has not yet been issued (Seberang, 2023, 2024)

Based on these conditions, the researcher is interested in examining in more depth the evaluation of the performance achievements of budget-based regional apparatus at the Tenggara Seberang Sub-district Office. This research is expected to provide an overview of the level of efficiency and effectiveness of program and activity achievements, especially through the analysis of budget realization compared to planning and the suitability between targets and realization of activities in programs, activities, and sub-activities implemented.

Method

According to (Scott, 2018), the research method is a series of steps that include data collection, analysis, and interpretation to achieve research objectives. This research uses a qualitative approach with a case study method because it aims to evaluate in depth the performance of budget-based regional apparatus at the Tenggara Seberang Sub-district Office, especially in the implementation of programs and activities for the 2023 and 2024 Fiscal Years. The qualitative approach allows researchers to comprehensively understand the processes, activities, and problems that occur (Scott, 2018).

The focus of this research is the evaluation of budget realization and program/activity performance using the framework of McDavid and Hawthorn, which includes objectives, inputs, activities, outputs, and outcomes. The study also examines supporting and inhibiting factors, including regulatory aspects, leadership and staff commitment, human resource competence, budget and data availability, organizational culture, performance indicator alignment, and inter-unit coordination.

This research was conducted at the Tenggara Seberang Sub-district Office, Kutai Kartanegara Regency, East Kalimantan. Data were collected over the period of January to March 2025. The study involved 8 informants selected through purposive sampling, consisting of the Sub-district Head (1 person), Sub-district Secretary (1 person), 3 structural officials, and 3 technical staff directly involved in budget management and program implementation. Informants were selected based on their roles, experience, and active involvement in planning, budgeting, and performance reporting processes.

Primary data were obtained through in-depth interviews and direct observation, while secondary data were derived from key documents, including the Work Plan (Renja), Budget Implementation Document (DPA), Government Agency Performance Report (LKjIP), monitoring and evaluation reports, and Cash Budget Plan (RAK), as well as relevant regulations.

Data analysis followed the Miles and Huberman interactive model, including data condensation, data display, and conclusion drawing/verification. The analysis was conducted through a thematic coding process, involving open coding, categorization, and the identification of key themes related to performance evaluation and its determining factors.

To ensure trustworthiness, this study applied data triangulation (sources and methods), member checking with selected informants, and prolonged engagement during the research period. These strategies were implemented to enhance the credibility, dependability, and validity of the findings (Miles & Huberman, 1994). The validity of the data is tested

through credibility, transferability, dependability, and confirmability tests to ensure the validity and objectivity of the research results (Scott, 2018).

Results and Discussion

Overview of Research Objects

This research was carried out at the Tenggaraong Seberang Sub-district Office, Kutai Kartanegara Regency, which is a regional apparatus with the main task of carrying out government, development, and public service functions at the sub-district level. Tenggaraong Seberang District has an area of 626.74 km², directly adjacent to the cities of Samarinda and Tenggaraong, and oversees 18 villages, all of which are located in lowland areas. As part of the Kutai Kartanegara Regency Government, this sub-district adopts a regional vision of creating a prosperous and happy society, with a mission focus on improving the quality of basic infrastructure services and connectivity between regions, both physical, digital, economic, social, and administrative. Geographical, demographic, and strategic positions of the region have direct implications for the direction of development policies and the implementation of sub-district programs.

Institutionally, the Tenggaraong Seberang Sub-district Office is led by the Sub-district Head which is supported by an organizational structure consisting of a secretariat, subdivisions, and several technical sections, with a total of 64 human resources consisting of ASN and Freelance Daily Workers, with education levels ranging from high school/vocational to S2. In addition to human resources, the sub-district is supported by financial resources with a relatively large budget allocation compared to other sub-districts, as well as physical resources in the form of buildings, office facilities, information technology, and official vehicles. In carrying out its duties, the sub-district implements an integrated planning system through the preparation of the Strategic Plan and Regional Apparatus Plan that is in line with the RPJMD and RKPD, with programs, activities, and sub-activities designed based on performance indicators, achievement targets, and performance evaluations of the previous year to ensure effectiveness, accountability, and achievement of regional development goals.

Achievement of Budget Realization and Planning Activities at the Tenggaraong Seberang Sub-district Office

The achievement of budget realization at the Tenggaraong Seberang Sub-district Office quantitatively shows relatively good performance, with the budget absorption rate for the 2023 Fiscal Year of 96.39 percent and the 2024 Fiscal Year of 95.95 percent. From the perspective of public sector budget theory, a high absorption rate is often used as an early indicator of the effectiveness of budget implementation because it reflects the organization's ability to realize the spending plan that has been set (Adi et al., 2017; Chodijah & Hidayah, 2018). However, the budget does not only function as a tool for spending realization, but also as an instrument for strategic planning and performance evaluation, so that high budget absorption is not necessarily synonymous with the effectiveness of organizational performance (Aziz et al., 2018).

In this context, it is important to distinguish between budget absorption as an administrative indicator and performance as the achievement of public outcomes. Budget absorption only reflects the extent to which financial allocations are spent, whereas performance refers to the extent to which programs generate meaningful benefits and impacts

for the community. This distinction is crucial because high absorption may occur without corresponding improvements in service quality or development outcomes.

The results of the study show that even though budget absorption is high, there are still programs and activities that do not reach physical targets and inaccurate budget allocation in several priority programs. This condition shows a gap between planning and execution, which indicates that the budget does not fully reflect the real needs of the organization. These findings are in line with the view (Ayudia & Abdullah, 2023) which emphasizes that the budget must be prepared realistically and based on needs analysis in order to be able to support performance achievements. The inaccuracy of budget allocation also shows that the function of the budget as a tool of coordination and control has not been running optimally (Wirjono & Raharjono, 2017).

This condition also explains the causal mechanism behind the paradox of high absorption but weak performance quality. Inaccurate planning leads to misallocation of resources, which in turn results in the implementation of activities that do not fully address priority needs. As a result, although financial targets are achieved, substantive performance outcomes remain suboptimal.

In terms of planning, this study found that the determination of budget needs and amounts at an early stage has not been fully based on a comprehensive analysis of targets, indicators, and implementation capacity. This is in line with the findings of Teuku Rully Hendrawan who stated that weaknesses in the budget planning stage are the main factors inhibiting the achievement of local government performance. In the framework of performance management, planning is the initial function that determines the effectiveness of other managerial functions, namely organizing, implementing, and controlling (Nursam, 2017). When the planning is immature, the implementation of activities tends to be inconsistent with the initial plan.

The discrepancy between the planning time and the time of realization of activities is also a prominent problem. Some activities are carried out not in accordance with the schedule that has been set in the Cash Budget Plan, so that budget realization accumulates at the end of the fiscal year. From the perspective of budget control, this condition shows the weak function of control and performance monitoring (Wirjono & Raharjono, 2017). These findings are in line with research Suhardi et al (2024) which states that inefficient use of time and inconsistency in implementation schedules reduce program effectiveness and quality of performance evaluation.

End-of-year spending concentration further reinforces this issue, as it indicates that budget realization is driven more by administrative deadlines than by planned program execution. This weakens the link between planning and implementation, and reduces the reliability of performance evaluation results.

In addition, the performance indicators used in some programs and activities are still output-oriented and have not fully led to outcomes. In public sector performance theory, output only describes the direct results of activities, while outcomes reflect the benefits and impacts felt by the community (Aziz et al., 2018). Inaccuracies in indicators make it difficult to describe the success of the program substantively. These findings reinforce the view Purwitasari et al (2018) that performance measurement that emphasizes only financial and output aspects has the potential to result in biased and less comprehensive interpretations of performance.

Misalignment of performance indicators also weakens the quality of evaluation and contributes to low AKIP/SAKIP scores, as the measurement system fails to capture real performance outcomes. Consequently, evaluation results tend to overestimate success in administrative terms while underrepresenting actual public value creation.

Supporting Factors and Inhibiting Factors for Budget-Based Performance Evaluation

The implementation of budget-based performance evaluation at the Tenggara Seberang Sub-district Office is supported by clear regulations and policies as a formal framework for evaluation. Regulations such as Permendagri Number 86 of 2017 and Permendagri Number 90 of 2019 provide guidelines in the preparation of planning, budgeting, and evaluation of the performance of regional apparatus (Indonesia, 2017). From the perspective of evaluation theory, clarity of policy context is the main prerequisite for evaluation to be able to produce relevant information for decision-making (Muharika, 2019). These findings are in line with the research of Abdul Basit et al. which emphasized that the success of performance evaluation is greatly influenced by policy clarity, planning structure, and institutional support.

Other supporting factors are the availability of planning and budgeting documents, performance data, and the commitment of leaders and apparatus in supporting the implementation of evaluations. In the framework of performance management, leadership commitment has a strategic role in ensuring that evaluations are not only administrative, but also used as a basis for performance improvement (Nursam, 2017). In addition, the existence of relatively competent human resources and an organizational culture that begins to lead to accountability are also supporting factors for the implementation of budget-based performance evaluations.

However, the results of the study show that inhibiting factors are still more dominant in influencing the quality of performance evaluation. Weak coordination between units and between sections leads to delays in reporting and data mismatches, which has an impact on the quality of evaluation information. These findings are in line with Anggriawan et al (2024) which states that the low synergy between work units causes budget performance information not to reflect needs and achievements as a whole. From an evaluation perspective, limited data quality will reduce the validity of evaluation results and hinder appropriate decision-making (Muharika, 2019).

Weak coordination also contributes to the gap between budget absorption and actual performance, as fragmented information flows hinder integrated planning and evaluation processes. This condition reinforces the persistence of misaligned indicators and ineffective program targeting.

The limited budget for evaluation activities and the low understanding of some apparatus to the concept of budget-based performance are also the main obstacles. This condition causes evaluations to tend to be administrative and reporting-oriented, rather than in-depth analysis of program effectiveness and impact. These findings are in line with the view Firmansyah (2023) which emphasizes that limited spending and infrastructure support have a direct effect on the financial performance and organizational performance of the regional apparatus. In addition, the lack of follow-up evaluation results shows that evaluation has not been optimally utilized as an organizational learning tool, as emphasized by (Muharika, 2019) which places the utilization of evaluation results as the core of the evaluation process itself.

The lack of follow-up on evaluation results further weakens the causal link between evaluation and performance improvement, resulting in repeated inefficiencies and persistent gaps in planning and implementation.

Overall, this discussion emphasizes that the high budget realization at the Tenggara Seberang Sub-district Office has not fully reflected the effectiveness of performance. Budget-based performance evaluation still needs to be strengthened in terms of planning quality, accuracy of performance indicators, consistency in the implementation of activities, and the use of evaluation results as a basis for decision-making and performance improvement in the next planning period.

Thus, strengthening the alignment between budget absorption, performance indicators, and outcome-based evaluation is essential to improve the quality of AKIP/SAKIP assessments and ensure that financial performance translates into meaningful public outcomes.

Conclusion

Based on the research findings, budget-based performance evaluation in the Tenggara Seberang Sub-district shows that although output achievement and budget absorption in 2023–2024 are relatively high and can be considered operationally effective and efficient, these indicators do not fully reflect overall performance quality. Weaknesses remain in planning accuracy, budget targeting, indicator alignment, coordination, and implementation consistency, indicating a gap between administrative achievements and substantive performance outcomes. The evaluation, which covers objectives, inputs, activities, outputs, and outcomes, reveals that several targets are not fully supported by the budget, some indicators are not measurable or aligned, and implementation delays still occur. Although supporting factors such as regulations, leadership commitment, human resources, and data availability are present, constraints such as limited understanding, inconsistent commitment, inappropriate indicators, and weak coordination reduce evaluation quality. To improve performance, several operational steps are required: strengthening the cascading of outcome-based indicators, improving the accuracy and alignment of planning and budgeting, enhancing cross-unit coordination, enforcing implementation schedules to avoid end-of-year concentration, and institutionalizing follow-up mechanisms so that evaluation results are consistently used for performance improvement.

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