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Opportunistic budgeting behavior in Indonesian government ministries: a critique of the *amar ma'ruf nahi munkar* perspective

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ABSTRACT

Purpose: This research aims to examine opportunistic behavior in preparing budgets for Ministries and Institutions that use the Performance Based Budgeting System and provide criticism from the perspective of *amar ma'ruf nahi munkar*. Opportunistic behavior in budget preparation in the context of let the managers manage.

Methodology/approach: This research uses a qualitative approach with an Islamic paradigm and data analysis using the Miles and Huberman method which consists of 3 activity streams, namely data reduction, data presentation and conclusion drawing. The findings are critically examined using Ibn Taimiyyah's concept of *amar ma'ruf nahi munkar*.

Findings: The results of this research show that opportunistic behavior in budget preparation occurs at every stage of its preparation, namely starting from Indicative Ceiling, Budget Ceiling to Allocation Ceiling stages.

Practical and Theoretical contribution/Originality: The results of this research can be used as initial findings for more comprehensive research in order to strengthen the achievement of the government's vision.

Research Limitation: This research uses the Directorate General of Islamic Education of the Ministry of Religious Affairs as the unit of analysis in testing the principles in *amar ma'ruf nahi munkar* to criticize the opportunistic behavior of budgets in Ministries/Institutions that are not fully sufficient to represent the Ministry/Institution budgets as a population. There is still a need to add more analysis units in other Ministries/Institutions to make them more complete.

KEYWORDS: *Amar Ma'ruf Nabi Munkar*; Budget Opportunistic Behavior; Government Budgeting.



INTRODUCTION

Each country can choose the budgeting system that best suits the characteristics of its government system. The choice of budgeting system generally adapts to the complexity of information as a political, economic, managerial, and accountability function ([Sicilia & Steccolini, 2017](#)). The system options include: Line-Item Budgeting or traditional budgeting. This is the system of choice in developing countries. There is also the Planning Program Budgeting System (PPBS) or output-based budgeting; budgeting without looking at the previous year's budget or Zero Based Budgeting (ZBB); and Performance-Based Budgeting (PBB) ([Cipta, 2011](#)). PBB is an option in many developed countries such as countries in the European Union to Australia ([Downes et al., 2017](#)).

Each budgeting system has advantages and disadvantages. The advantages of traditional budgeting lie in the ease of implementation because it only contains a budget for activities without looking at the level of efficiency; for the following year, it only needs to increase the amount (incremental) so that it does not require highly skilled human resources ([Sancoko et al., 2008](#)). The weaknesses of this budget, however, include its inability to reveal the amount of funds spent on each activity. In fact, the system fails to provide information on the urgency of planned activities ([Suryanto & Kurniati, 2020](#)).

PPBS has the advantage that organizational goals are more clearly described and can help leaders in making decisions. Meanwhile, its weakness is that it lays out in detail the long-term plan into programs, creates high complexity in its preparation and requires high quality personnel ([Bastian, 2010](#)). On the other hand, ZBB has the advantage of creating budget conditions that are more responsive to fluctuating budgets and community needs. The downside is that it requires a lot of review work papers and demands a sophisticated information management system ([Suryanto & Kurniati, 2020](#)). The last one, PBB has the advantages of delegating decision-making authority, stimulating participation and motivating work units through factual budget requirements and helping to optimize efficiency to avoid waste ([Bastian, 2010](#)).

While the PBB is widely used by developed countries, not all PBB implementations have been successful. [Noman \(2008\)](#) evaluating the implementation of performance-based budgeting in the UK, that it should be subject to independent scrutiny to improve accountability, transparency about results achieved, and better information about local and national performance. [McCormack \(2007\)](#) revealed that the implementation of a performance-based budgeting system in Canada is already underway, but to strengthen the implementation of the budgeting system, especially in fulfilling the principle of let the manager manages, is flexible in managing the budget while maintaining the principle of accountability. The main weakness of the PBB, as observed in 49 states in the U.S., is often constrained in linking performance information with the budget ([Melkers & Willoughby, 2001](#)). Australia has experienced similar difficulties to the US in developing performance information, both in relation to the institution's contribution to outcomes and outputs, and the limited use of performance information for budgetary decision-making ([Hawke, 2007](#)). Kim & Park ([2007](#)) revealed the obstacles to PBB implementation in Korea, namely there are difficulties in adopting the principle of delegation of authority, so they still use a centralized approach. While constraints related to the difficulty of measuring performance targets are found in the UK ([Noman, 2008](#)), and so Denmark ([Ginnerup et al., 2007](#)).

Indonesia began implementing the PBB since the enactment of Law No. 17 of 2003 on State Finance Act ([Jaelani, 2018](#)). [Marsus & Mas'udin \(2020\)](#), cast doubt on the achievements of PBB implementation in Indonesia in his study. The obstacles in the implementation of

performance-based budgeting have not been able to change the mindset of state financial managers are among others. The main obstacle is not supported by reliable human resources who have appropriate competencies and have clear and measurable performance. Meanwhile, new laws and regulations merely fulfill the legality aspect and are far from the essence expected from the implementation of performance-based budgeting. The preparation of programs and activities that have not been guided by strategic planning documents, budget discussions that still focus on budget allocations, and the absence of a monitoring system to evaluate and oversee budget performance ([Sancoko et al., 2008](#)). Another issue is related to decision-making responsibilities: who is the decision-maker and who bears the burden of decisions between funding and expected outputs and outcomes, including efficiency in achieving results and outputs. This is important to ensure that the general budgeting principles of transparency, efficiency, effectiveness and accountability are achieved ([Suryanto & Kurniati, 2020](#)). In addition, there is also opportunistic budget behavior by including personal interests in budget preparation ([Yuhertiana et al., 2015](#)).

Further more [Yuhertiana et al., \(2015\)](#) revealed that there was dysfunctional behavior in budgeting which caused performance-based budgeting to not be optimally implemented. This is based on a review of articles published in 18 proceedings of the National Accounting Symposium (NAS). The research was conducted with a literature study on 1,569 articles with 30 articles selected. It was found that executive and legislative budgeting used their “discretionary power” for their personal and group interests. This study implicitly indicates the occurrence of dysfunctional behavior in the executive ranks; in general occurs in local governments although it did not succeed in showing the patterns of dysfunctional behavior. [Parwati et al., \(2015\)](#) study is more explicitly reveals that there is opportunistic behavior in the preparation of budgets in the district and city budgets in Bali province. Opportunistic behavior is carried out by utilizing the APBD to fulfill political promises at the time of the general election. While [Siswati \(2019\)](#) research, which processing APBD data from all cities/regencies in Indonesia, revealed the finding that the executive proposes a budget to fulfill its own interests through public service budgets in the form of expenditures on health, education, public services, grants and social assistance. Some of the causes of opportunistic behavior of budget preparers are due to the influence of local revenue, general allocation funds, special allocation funds, and opportunistic behavior in the previous year.

As a deviant behavior, dysfunctional behavior is an abnormality (departure from normal). Abnormality, or differing from the typical, is a subjectively determined characteristic behavior, assigned to those with rare or dysfunctional conditions ([Whitbourne & Halgin, 2014](#)). Thus, dysfunctional budgeting is deviant behavior by budgeting decision makers. This is because it is they who will determine the appropriateness and optimization of the proposed budget and the achievement of predetermined performance targets in the context of accountability (results) of state financial management ([Rorong et al., 2017](#)). Budget planners should better accommodate what the community wants as a result of the Development Planning Conference (*Musrenbang*), not personal or group interests ([Yuhertiana et al., 2015](#)). Based on that result, budget preparers need to consistently maintain their personal behavior and integrity in holding the mandate given to them in order to achieve the vision and mission of the organization.

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All good behaviors and actions that are approved by Allah SWT in the Islamic perspective are called *ma'ruf* actions, and all evil or bad behaviors and actions that are hated and denounced by Allah are called *munkar* ([Syeikh, 2018](#)). This behavior is not only relevant in individual life in a limited scope but also relevant in a broader scope, such as when the individual concerned is given the mandate to be a budget preparer. The behavior of

individuals who are committed to upholding the value of *amar ma'ruf nabi munkar* is also relevant to accountability ([Asmara et al., 2022](#)).

[Ibnu Taimiyyah \(1985\)](#) examines the value of *amar ma'ruf nabi munkar*, which is a philosophy as well as a mechanism to bring state finances to achieve *maslahah*. The principles of inviting the good, preventing the bad, speaking honestly and truthfully, not reducing the measure and scale, are important concepts that are useful in the preparation of state budgets, including those that are performance-based. The value of *amar ma'ruf nabi munkar* is believed to be a reference in providing boundaries to become a view or guideline in carrying out state duties (public sector), it can also be in line to overcome the problem of opportunism in budget preparation and implementation.

A number of studies on dysfunctional budgets due to executive opportunistic behavior have been incomplete in uncovering the patterns, causes, types of behavior, and percentage estimates of “errors” due to such behavior ([Riharjo & Isnadi, 2017](#)). In addition, most similar studies have focused on local government ([DeGrave et al., 2021](#)). This is because a large number of studies use surface surveys ([Megasari, 2015](#)).

Given the weaknesses of previous research, particularly in its locus, this study focuses on budget planning in ministries and agencies, specifically in the Ministry of Religious Affairs, a ministry that is among the top 10 budget users. ([Andini, 2021](#)). The funds managed by this ministry reached IDR 74.3 trillion ([Kemenag, 2023](#)), out of 2,302 trillion in total central government spending funds ([Kemenkeu, 2023](#)). In addition, this study also examines in depth the opportunistic behavior of budget planners in a more critical perspective. Specifically, this study aims to (1) examine the opportunistic behavior of performance-based budget planners; and (2) critically evaluate the opportunistic behavior of budget planners using the concept of *amar ma'ruf nabi munkar* Ibn Taymiyyah.

METHOD

This research uses a qualitative approach within the paradigm of tawhid. The paradigm of tawhid can be understood as a paradigm that, epistemologically, combines revelation, ratio, empiric, and intuition at the same time. Revelation (Al-Qur'an) is the most authoritative source of Islam that is needed and positioned as the fulcrum and starting point for improving people's lives, including in the field of science ([Kahar, 2019](#)). The concept of *amar ma'ruf nabi munkar* is extracted from the concepts revealed in the Quran and formulated into the paradigm of tawhid, and methodologically used as an analytical tools to verify the findings. Budgeting in the Directorate General of Islamic Education was used as a sample because the budget managed by this Directorate General reached 78.95% of the total budget of the Ministry of Religious Affairs. The unit of analysis of this study is the experience of the apparatus of the Directorate General of Islamic Education of the Ministry of Religious Affairs, ranging from the Director General to the planning staff who design and propose budgets, totaling 18 people. Two additional informants were drawn from the Directorate General of Budget of the Ministry of Finance for confirmation and validation purposes, including the use of document data.

Data was collected using interviews and documentation. A combination of structured and in-depth interviews were conducted with 18 informants, covering four stages of budgeting: (1) Pre-Indicative Ceiling; (2) Indicative Ceiling; (3) Budget Ceiling; and (4) Budget Allocation. Documents reviewed include: (1) Ministry of Religious Affairs Strategic Plan; (2) Ministry of Religious Affairs Budget Work Plan (MI-WPB) for Directorate General of Islamic Education units; (3) Indicative Ceiling letter and (4) Revised Budget Work Plan document, for 2020-2023 budgeting..

Data analysis using [Miles dan Hubberman \(1994\)](#) method. This analysis method consists of three stages of activities, namely data reduction, data presentation, and drawing conclusions/verification. At the reduction stage, selection is carried out, focusing attention on simplifying, abstracting and transforming the "rough" data that emerges from the interview transcript. Data reduction took place continuously throughout the research. The flow stage of presenting the information is described and presented in a thick description. To strengthen this description, the researcher quoted/quoted verbatim what the informant had expressed. Some of the informants' opinions that "dived" were then captioned by the researcher to be included as direct quotes (quotations). At this stage a number of themes were obtained that were relevant to the budget's opportunistic behavior. Conclusions are drawn by extracting what the researcher produces, both during data reduction and presentation.

[Ibnu Taimiyyah \(1985\)](#), an Islamic philosopher and great scholar, who lived from 1263M/661H to 1328M/728H, studied the value of *amar ma'ruf nabi munkar*, which is a philosophy as well as a mechanism for bringing state finances to achieve *maslahah*. The principles of inviting goodness, preventing evil, speaking honestly and correctly, not reducing measures and scales, are important concepts that are useful in preparing state budgets, including performance-based ones. Preparing a performance-based budget requires honesty and measuring each budget need to achieve the specified or targeted performance by prioritizing the benefit.

[Ibnu Taimiyyah \(1990\)](#), concluded several things that constitute the dimensions of *amar ma'ruf nabi munkar*, six of which are: (1) avoiding *mafsadat* prioritizing benefit; (2) disobedience causes disaster, while obedience causes blessings; (3) justice is an absolute requirement for solving human problems; (4) patiently facing trials/disasters; (5) sincere charity for the sake of Allah; and (6) brave and strong. Based on the dimensions of the *amar ma'ruf nabi munkar* perspective, opportunistic behavior in budget preparation is analyzed, compared and criticized. Criticism of the concept of *amar ma'ruf nabi munkar* is used as a tool to validate findings of opportunistic behavior related to the flexibility of budget managers as a result of the principle of let the manager manage. The criticism process is carried out if the abstraction of findings indicates the occurrence of opportunistic behavior at each budgeting stage.

RESULT AND DISCUSSION

Based on research data obtained from this research site, namely the Directorate General of Islamic Education, Ministry of Religious Affairs, there is opportunistic behavior in the stages of setting ceilings or preparing budgets. The following is a description of opportunistic behavior as well as criticism from the perspective of the values of *amar ma'ruf nabi munkar*.

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No	Work Unit	Budget (in thousands Rupiah)		% Inc (Dec)
		2022	2023	
1	PAI Directorate	70.412.376,00	667.512.392,00	(15,42)

Table 1.
Budget Posture by Work Unit in the Directorate General of Islamic Education Program 2022-2023

No	Work Unit	Budget (in thousands Rupiah)		
		2022	2023	% Inc (Dec)
2	KSKK Directorate	13.286.148.219,00	14.965.967.098,00	11,22
3	Diktis Directorate	7.459.817.562,00	8.050.650.572,00	7,34
4	GTK Directorate	5.896.575.199,00	6.199.931.025,00	4,89
5	Pontren Directorate	777.564.763,00	1.081.364.359,00	28,09
6	Secretariat	26.132.020.792,00	5.476.953.553,00	(377,13)
Total		54.322.538.911,00	36.442.378.999,00	(49,06)

Source: Omspan MoF (2024)

In preparing the baseline work plan/pre indicative ceiling. That there are at least three conditions for opportunistic behavior to occur at the baseline stage of this work plan. First, performance-based budgeting has not been fully implemented because there are still budgets that are not in accordance with performance. Secondly, in preparing the work plan, it is limited to fulfilling the administrative requirements for preparing the baseline work plan even though it does not comply by what is stipulated in the Strategic Plan. Third, budgeting submissions based on the Ministry of Religious Affairs Strategic Plan which are implemented technically by the relevant directorates, in addition to implementing the Ministry of Religious Affairs priority programs and the legacy of the Minister of Religious Affairs.

The sixth row in table 1 shows that there has been a significant increase in the Islamic Boarding School (Pontren) Directorate's budget, even though if we refer to the previously prepared work plan, the budget was not prepared for the Islamic Boarding School (Pontren) Directorate. Even though this condition is not explicitly acknowledged, it is implied that this change is in implementing the leaders policy as in the following excerpt from an interview with, MS, an informant who is a planner at the Directorate of Early Education and Islamic Boarding Schools (PD Pontren):

"...budget preparation of the PD Pontren Directorate has followed the established rules, so it runs smoothly, but it has not been optimal in meeting budget needs due to policy changes." (MS interview, 22/01/2024).

In practice, technically there are problems with opportunistic behavior as expressed by functional officials at the GTK Directorate below:

"For performance-based budgeting, not everything is in line with Performance Budgeting." (M interview, 22/01/2024)

It was further stated that the preparation of budget documents was not fully implemented according to the concept of performance-based budgeting because it was still mixed with technical matters related to the following leaders policies.:

"... budget treatment of policy changes, namely the budget follows the leaders priority program." (M interview, 22/01/2024)

Against these conditions, basically work plan is prepared in the context of achieving national development targets, realizing services to the community for the achievement of state goals (Zunaidi & Santoso, 2021). Thus, the preparation of the work plan is expected to produce a work plan that is effective, efficient, and can achieve the desired goals. However, if the preparation pattern is very opportunistic, it will result in a work plan that seems to perform but actually holds problems. Preparation of work plan with opportunistic behavior can refer

to practices in which individuals or groups in the organization take advantage of certain situations for their own personal or group interests, often ignoring the public interest.

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It is contradictory/not in line with the concept of *amar ma'ruf*, sincere charity for the sake of Allah ([Taimiyyah, 1998](#)). Good deeds must contain two main elements, namely hoping for the pleasure of Allah SWT and in accordance with His law. This rule applies to all forms of speech and action. If the work plan is prepared only in order to fulfill administrative requirements, it may bring *maslahat* because the work plan is more quickly compiled, but this also brings *mafsadat* because it can keep away from the national development targets to be achieved.

In the preparation of the indicative ceiling, there are three conditions for opportunistic budget behavior, namely: (1) leadership policies that make new proposals when they have not been discussed previously. (2) bottom-up preparation patterns adjusting the needs of each Satker; and (3) placing the budget on activities that have a high budget absorption rate.

New policy elements that were not discussed with stakeholders in the budget preparation. Opportunistic behavior causes the new policy to be untested in accordance with the roadmap for achieving the vision. New policies should be carried out with the same stages or procedures, so as to avoid opportunistic behavior by managers by including new policies in budget preparation. This is in accordance with the dimension of *amar ma'ruf nabi munkar*, namely disobedience causes calamity, obedience causes favor ([Taimiyyah, 1985](#)).

Budget preparation at the work unit level should follow a top down pattern because the work unit when preparing the budget is guided by the Ministry's Strategic Plan and Work Plan according to the roadmap in order to achieve the vision. If it is prepared according to the needs of each work unit, opportunistic budget behavior will occur. This was conveyed by DH, an informant who works as the Assistant Head of the Madrasah Planning Division at the Directorate General of Islamic Education as follows:

“There are two systems, one top-down and bottom-up. Where top-down is based on policies within the Directorate General of Islamic Education and bottom-up for the proposed needs of the region itself.” (wawancara DH, 08/03/2023)

This opportunistic behavior causes the expected output not to be achieved and gives the desired impact. In the dimension of *amar ma'ruf nabi munkar*, namely brave and strong. ([Taimiyyah, 1985](#)) elaborated on the need for strength of heart to exclude elements of opportunistic behavior in the context of budget preparation in order to be consistent with the roadmap for achieving the vision.

Budget placement or distribution of budget allocations should not look at the form of activities to be carried out, but it must be ensured that the budget is allocated to activities that will produce outputs or outputs in providing the expected impact in accordance with the roadmap towards achieving the vision This opportunistic behavior will lead to failure in solving existing problems. Thus, it is not in line with the concept of *amar ma'ruf nabi munkar*, namely justice is an absolute requirement in solving human problems. ([Taimiyyah, 1985](#)).

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Compiling the set of Ministry/Institution's Work Plan and Budget (MI-WPB) requires extra patience, considering that the work unit budget proposals compiled in the MI-WPB system application are the result of the work of budget compilers who are also prepared in a hurry and are full of proposals that are perfunctory. Patience will increase the degree of faith. A person of faith will certainly work according to the provisions ([Taimiyyah, 1990](#)).

On the Preparation of Budget Ceiling. There are two conditions that lead to opportunistic behavior, namely: (1) Head offices and regional offices tend to fulfill budget allocations according to their own needs before dividing them to work unit under their authority. (2) work unit prepares MI-WPB not in the context of achieving ministry/institution's work plan but merely to fulfill the purpose of preparing the MI-WPB set.

The preparation of the budget allocation through the collection of MI-WPB from each work unit with control at the head offices and regional offices. However, the head offices and regional offices tend to fulfill the budget allocation according to their own needs before dividing it to the work unit under their authority. The preparation of MI-WPB is not in the context of achieving ministry/institution's work plan but merely to fulfill the purpose of preparing the set of MA-WPB. This was revealed in the following interview with informant ARS, a functional planner at the Directorate of Higher Education, Directorate General of Islamic Education:

“...Often, the preparation has to be done in a tight timeframe and in a hurry. This leads to budget documents that are prepared in time to be revised to adjust budget needs..” (ARS interview, 08/01/2024)

Budget allocations should be distributed to working units where activities are planned that will produce outputs in order to provide the expected impact according to the roadmap in order to achieve the vision. This is also in accordance with the concept of *amar ma'ruf nabi munkar*, namely justice is an absolute requirement in solving human problems ([Taimiyyah, 1985](#)).

Ministry/institution's work plan contains activity achievement targets in order to carry out the mission towards the ministry/institution's vision. Each unit of activity requires a budget in its implementation. The preparation of MI-WPB should refer to the budget requirements of each planned activity. The concept of *amar ma'ruf nabi munkar* requires us to be brave and strong. ([Taimiyyah, 1985](#)). This value asks us to have the courage to keep the goal to invite goodness and have consistency in carrying out the goal.

On the Preparation of the Allocation Ceiling. There were three conditions under which opportunistic budget behavior occurred, namely: (1) Budget fulfillment at the Output Details/Classification of Output Details (OD/COD) level is prepared based on leadership policy even though it is not in accordance with the ministry/institution's work plan; (2) budget preparation in details only pays attention to its distribution in accordance with the amount and budget allocation given, even though it is not directly related to the OD/COD. (3) Making revisions in order to meet the needs due to internal policies by not leaving the performance achievement points directly.

MI-WPB is already more detailed, starting from the use of accounts and the inclusion of OD/COD. However, budget fulfillment at the OD/COD level is prepared based on leaders policies even though it is not in accordance with the ministry/institution's work plan. Budget preparation in details only pays attention so that the distribution is in accordance with the amount and budget allocation given, even though it is not directly related to the OD/COD. Making revisions in order to meet the needs due to internal policies by not leaving the performance achievement points directly. Although this condition is allowed, as interviewed by informant MI as the Planning Coordinator of the Ministry of Religious Affairs as follows:

“The new policy is still in the corridor of budgeting regulations because it is still included in the Main Performance Indicators, only the focus has

been changed in the form of adding a budget in the activity to adjust the new leadership policy.” (MI Interview, 06/11/23).

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The list of OD/COD is determined by the Ministry of National Planning/Bappenas based on ministry/institution’s proposals to adjust to the direction of each ministry/institution’s strategic plans and work plan. Budgeting related to OD/COD in MI-WPB prepared by work unit should be guided by the specific achievement targets included in ministry/institution’s work plan. It is important to do so that there is no misinformation, because if it is not specific to the right OD, it is as if the output has been produced and has the expected impact. This is corroborated by the results of an interview with MT, Planner at the PAI Directorate, that:

“...refocussing takes from everywhere to fill the budget of the Pontren Directorate ...” (wawancara MT, 25/04/23).

Thus, it is not in line with the concept of *amar ma'ruf nabi munkar*, where justice is an absolute requirement in solving human problems (Taimiyyah, 1990). Applying fairness in the preparation of the Allocation Ceiling can prevent opportunistic behavior. This is because with fairness, budget fulfillment at the OD and COD levels is only for the performance indicators in the ministry/institution’s work plan.

CONCLUSION

First, the performance-based budgeting system is used as a tool to avoid failures in optimizing state finances as in the traditional budgeting system. The performance-based budgeting system aims to create efficiency, effectiveness and accountability in the utilization of public expenditure with clear outputs and outcomes. This system has three main principles, namely, output and outcome oriented, money follow program and let the managers manage. However, in practice in the Ministry of Religious Affairs this system has weaknesses caused by the emergence of opportunistic budget behavior. The use of the let the managers manage principle does not free budgets from opportunistic behavior, but rather encourages it. Managers' opportunistic behavior in budgeting causes the system not to work as expected. This is because managers have the discretion to determine the budget according to their own considerations. Opportunistic behavior occurs along the budgeting chain, namely at the stage of preparing: (1) base line work plan; (2) indicative ceiling; (3) budget ceiling; and (4) allocation ceiling.

Second, opportunistic behavior that occurs at the four stages of the budget preparation is clearly contradictory, and has even injured the principle of *amar ma'ruf nabi munkar* Ibn Taymiyyah, namely (1) sincere charity to Allah, (2) avoid mafsadat prioritize masalah, (3) disobedience causes calamity, obedience causes favor, (4) brave and strong, (5) patience in the face of trials / calamities; (6) justice is an absolute requirement in solving the problems of mankind. The managers, namely, the Minister of Religious Affairs as the Budget User and the head of the work unit as the Authorized Budget User, have full responsibility for carrying out the mandate in managing the State’s Revenue and Expenditure Budget (SREB) in the Ministry of Religious Affairs in order to achieve organizational goals, namely a professional and reliable Ministry of Religion in building a pious, moderate, intelligent and superior society to realize an advanced Indonesia that is sovereign, independent, and has a personality based on helping others.

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The findings of this research are still limited and local. Further substantiation is needed in other ministries/institutions to ensure that opportunistic budgetary behavior is widespread in ministries/institutions. There have not been many similar studies that reveal the

opportunistic behavior of budgeting in Ministries/Institutions, so researchers have not presented much literature as a comparison for this study.

It is hoped that the research will provide references as research in the field of public sector budgeting. In addition, this research provides information related to the reflection of opportunistic behavior in budget preparation in the perspective of *amar ma'ruf nabi munkar* and becomes a reference for further research.

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