

INTISARI

Analisa Standar Belanja (ASB) menurut Peraturan Pemerintah No. 58 Tahun 2005 tentang Pengelolaan Keuangan Daerah adalah penilaian kewajaran atas beban kerja dan biaya yang digunakan untuk melaksanakan suatu kegiatan. ASB merupakan suatu instrumen dalam perencanaan dan penganggaran yang harus disusun berdasarkan kaidah standar. Standar adalah instrument yang diciptakan agar terdapat keseragaman praktek di masa yang akan datang.

Pemerintah Daerah DIY merupakan pionir diantara pemerintah daerah yang telah menyusun ASB pada level program. Penyusunan ASB pada level program menimbulkan permasalahan krusial terhadap fungsi ASB sebagai instrumen standar. ASB dalam kaidah standar seharusnya dapat memberikan perlakuan yang sama atas aktivitas/proses bisnis yang sama.

Penelitian ini bertujuan untuk mendesain model (ASB) di Pemerintah Daerah DIY yang lebih sesuai dengan konsep hubungan kewajaran beban kerja dan belanja. Penelitian ini dilaksanakan berdasar metode penelitian dan pengembangan (*research and development*).

Teknik pengumpulan data dilaksanakan melalui wawancara, *focus group discussion* dan studi dokumentasi. Wawancara dan *focus group discussion* melibatkan tim penyusun ASB Pemerintah Daerah DIY dan beberapa sampel Organisasi Perangkat Daerah (OPD). Berdasarkan hasil pengumpulan data ditemukan bahwa, ASB seharusnya disusun pada level sub proses kegiatan. Berdasarkan karakteristik program, kegiatan dan sub proses kegiatan yang ada di Pemerintah Daerah DIY, level sub proses kegiatan memiliki karakteristik identik atau keimiripan proses bisnis diantara OPD di lingkungan Pemerintah Daerah DIY.

Berdasarkan temuan tersebut, penelitian ini menyusun 5 model ASB pada level sub proses kegiatan. Kelima model ASB tersebut adalah ASB Sosialisasi ASN, ASB Sosialisasi Masyarakat, ASB *Focus Group Discussion*, ASB *Workshop* dan ASB Rapat Kerja. Model ASB disusun menggunakan analisis *enjineering* dan analisis konten. Masing-masing model ASB diidentifikasi berdasar definisi operasional, pengendali belanja, rentang relevan dan *structure cost*. *Structure cost* terdiri dari aktivitas/proses bisnis, komponen belanja, volume belanja dan perilaku belanja.

Akhirnya penelitian ini mensimulasikan perhitungan kelima model ASB yang telah disusun. Simulasi tersebut menunjukkan nilai rentang kewajaran belanja, nilai belanja kegiatan per peserta/orang dan proporsi perbandingan nilai belanja per aktivitas terhadap total belanja.

Kata kunci: Analisa Standar Belanja, Model ASB, analisis *enjineering*, analisis konten, perilaku belanja, perencanaan dan penganggaran

ABSTRACT

The development of Spending Standard Assasments (SSAs) according to Government Regulation No. 58 of 2005 concerning Regional Financial Management is an assessment of the fairness of workload and costs used to carry out an activity. SSA is an instrument in planning and budgeting that must be compiled based on standard rules. Standards are instruments created so that there is uniformity of practice in the future.

Yogyakarta special region Government is a pioneer among the Regional Governments who have compiled SSA at the program level. The preparation of SSA at the program level raises crucial problems with the SSA function as a standard instrument. SSA in the standard rules should be able to provide the same treatment for the same business activities / processes.

The aim of this study is to design a SSA model in the Yogyakarta special region Government that is more in line with the concept of the relationship between fairness of workload and spending. This research was carried out based on research and development methods.

Data collection techniques were carried out through interviews, focus group discussions and documentation studies. Interviews and focus group discussions involved member of drafting team of the the Yogyakarta special region Government and several samples of Regional Office Organization (ROO). Based on the results of data collection it was found that, SSA should be arranged at the level of sub-process activities. Based on the characteristics of the program, activities and sub-processes of activities in the Yogyakarta special region Government, the level of sub-process activities has many identical characteristics or similarities in business processes between ROO within the Yogyakarta special region Government.

Based on these findings, this study compiled 5 SSA models at the sub-process level of activities. They are SSA for arranging : Socialization of ASN, Socialization of the Community, Focus Group Discussion, Workshop and Meeting. The SSA model is prepared using engineering analysis and content analysis. Each SSA model are identified based on operational definitions, cost drivers, relevant ranges and structure of cost. Structure of cost consists of business activities / processes, spending components, spending volume and cost behavior.

Finally, this study simulates the calculation of the five SSA models that have been compiled. The simulation shows that the value of the fairness range of spending, the value of activity spending per participant/person and the comparison proportion between the value of spending per activity to total spending.

Keywords: Spending Standard Assasments, SSA Model, engineering analysis, content analysis, cost behaviour, planning and budgetting

