



## **ANALISIS MANAJEMEN KAS PADA KANTOR PELAYANAN PERBENDAHARAAN NEGARA PACITAN**

### **INTISARI**

Reformasi manajemen keuangan pemerintah menuntut pengelolaan penerimaan dan pengeluaran negara menerapkan prinsip-prinsip perusahaan melalui pendekatan nilai uang. Oleh karena itu diperlukan manajemen kas yang baik sebagai upaya meminimalkan risiko tanpa mengurangi likuiditas, dan strategi untuk mengelola aliran kas jangka pendek sehingga dapat memaksimalkan penggunaan *idle cash* secara efisien. Kantor Pelayanan Perbendaharaan Negara Pacitan selaku kuasa Bendahara Umum Negara di daerah diharuskan memiliki manajemen kas yang baik karena dapat berfungsi sebagai alat merencanakan, mendapatkan dan memanfaatkan kas secara maksimal.

Penelitian ini bertujuan untuk mengetahui dan menyempurnakan manajemen kas, dan memilih metode *forecasting* terbaik untuk memprediksikan aliran kas masuk dan keluar pada Kantor Pelayanan Perbendaharaan Negara Pacitan, sehingga dapat membantu pemerintah menuju percepatan penerapan manajemen kas berstandar internasional. Metode analisis yang digunakan adalah deskriptif analitik dengan memaparkan objek penelitian berdasarkan karakteristik objek yang diteliti. Untuk mendapatkan model *forecasting* terbaik digunakan analisis regresi dengan *regression curve estimation* untuk memperkirakan aliran kas masuk dan keluar pada periode tertentu.

Setelah melakukan perhitungan saldo kas sejak diterapkannya *treasury single account* mulai Oktober 2007 s.d Juli 2008, masih ditemukan *idle cash* pada sejumlah rekening Kantor Pelayanan Perbendaharaan Negara Pacitan. Hal tersebut diakibatkan *treasury single account* hanya diterapkan hanya pada rekening pengeluaran tertentu. Berdasarkan data aliran kas masuk dan keluar periode Januari 2005 s.d Juli 2008 didapatkan model *forecasting* terbaik melalui persamaan regresi *inverse*, *quadratic*, *cubic*, *compound*, *power*, *S*, *growth*, *exponential*, *logistic*. Persamaan regresi *linear* dan *logarithmic* tidak dapat digunakan sebagai model untuk memperkirakan penerimaan dan pengeluaran.

**Kata Kunci:** Manajemen kas, *treasury single account*, *idle cash*, *forecasting*, persamaan regresi



## **CASH MANAGEMENT ANALYSIS ON PACITAN STATE TREASURY OFFICE**

### **ABSTRACT**

Reformation in Public Finance Management has inquired Ministry of Finance in particular Directorate General of Treasury as government representative in financial activity, to manage its revenue and expenditure in an effective and efficient way. As one of reformation objectives is to maximize public service, it is better if DG Treasury could adopt corporate principles that operate on profit and nominal value basis, and apply it in its financial operation principles. One of the corporate principles is cash management. Cash management in treasury activity is important as good cash management could minimize risk without reducing liquidity. Good cash management also a strategy to manage short-term cash flow that could maximize the use of idle cash. Good cash management thus needed because it can function as a tool for budgeting plan and cash function maximizing.

This research conducted to discover best forecasting method on cash management that could ideally predict cash inflow and cash outflow. The sample chosen is Pacitan State Treasury Office as Pacitan State Treasury office is one of DG Treasury representatives in East Java. Finding of best forecasting methods is expected would facilitate government on expediting the implementation of cash management that refers to international standard. Analysis method used is descriptive analysis based on research object characteristic. Regression analysis is used to get best forecasting model. Regression methods used is curve estimation regressions that predict cash inflow and outflow at certain period.

After calculated cash balance in period October 2007 (after the implementation of Treasury Single Account), there still found idle cash at Pacitan State Treasury Office Account. This might result from the implementation of Treasury Single Account that apply only in cash outflow account. Furthermore, based on the cash inflow and outflow data for period January 2005 to July 2008, best forecasting methods is obtained by running inverse, quadratic, cubic, compound, power, S, growth, exponential, logistic regression. Linear and logarithmic regression indeed can not be used as model to predict government revenue and expenditure.

**Key words:** Cash management, treasury single account, idle cash, forecasting, regression equation