

INTISARI

Tujuan – Penelitian ini menganalisis kualitas belanja Pusat Pelaporan dan Analisis Transaksi Keuangan (PPATK) berdasarkan konsep *Value for Money* (VfM) dan menggali informasi tentang hal apa saja di dalam proses pelaksanaan belanja yang dapat mendorong atau menghambat kualitas belanja di PPATK.

Metode penelitian – Penelitian ini menggunakan teknik analisis dokumen dan wawancara untuk menjawab pertanyaan penelitian. Analisis dokumen digunakan melalui model pengukuran kualitas belanja berbasis VfM. Model pengukuran ini diadopsi dari model FEE untuk mengukur pencapaian kinerja kegiatan dan program PPATK. Teknik wawancara dilakukan pada enam partisipan yang memahami dan mengetahui situasi obyek penelitian. Hasil wawancara dianalisis melalui teknik analisis data tekstual untuk mengelompokkan hasil wawancara ke dalam tema dan kategori tertentu.

Temuan – Kualitas belanja di PPATK berdasarkan konsep VfM memenuhi kriteria ekonomis, sangat efisien, dan efektif untuk program pencegahan dan pemberantasan tindak pidana pencucian uang dan pendanaan terorisme. Terdapat lima dari delapan kegiatan dalam program tersebut yang berada di bawah makna kinerja “ekonomis”. Sementara itu, terdapat dua kegiatan yang belum memenuhi kriteria “efisien” dan tiga kegiatan yang belum sepenuhnya efektif yaitu berada di bawah makna kinerja “efektif”. Hal-hal dalam proses pelaksanaan belanja yang mendorong atau menghambat kualitas belanja di PPATK yaitu kebijakan umum organisasi, pedoman peraturan, praktik penerapan VfM, dan proses akuntabilitas kinerja.

Orisinalitas – Pelaksanaan belanja yang memperhatikan VfM merupakan tonggak utama pelaksanaan belanja yang berkualitas. Model FEE merupakan instrumen dalam mengukur dan mengevaluasi penggunaan anggaran dengan pendekatan VfM. Selain itu, penelitian ini berusaha menggali informasi terkait hal-hal yang mendorong atau menghambat kualitas belanja pada suatu organisasi sektor publik.

Kata kunci: kualitas belanja, *value for money*, model FEE, pengukuran pencapaian kinerja, isomorfisme institusional.

ABSTRACT

Purpose – *This study aims to analyze the quality of spending on the Indonesian Financial Transaction Reports and Analysis Center (INTRAC/PPATK) based on Value for Money (VfM) approach and to explore information about some matters in the spending execution process that can encourage or hinder the spending quality in PPATK.*

Methodology – *This study used document analysis and interview techniques to answer the research question. Document analysis technique was used through the VfM-based spending quality measurement model. This measurement model was adopted from the FEE model to measure performance achievements of activities and program operated by PPATK. In-depth interview techniques were carried out on six participants who understood and knew the situation of the research object. The in-depth interview results were analyzed using textual data analysis to classify the results into particular themes and categories.*

Findings – *Based on the VfM concept, research findings show that the quality of spending in PPATK meets economic, highly efficient, and effective criteria for the money laundering and terrorism financing prevention and eradication program. There are five of eight program activities which achieve performance under the economic criteria. Meanwhile, there are two activities that do not meet "efficient" criteria and three activities that have not been fully effective, which achieve performance under "effective" criteria. Some matters in the spending execution process that can encourage or hinder the spending quality in PPATK are the organization's general policies, regulatory guidelines, VfM implementation practices, and performance accountability processes.*

Originality – *Spending execution that focuses on VfM is a major milestone in the execution of quality spending. The FEE model is an instrument in measuring and evaluating the use of budget with the VfM approach. In addition, this research seeks to explore information about some matters that encourage or hinder the spending quality \ in a public sector organization.*

Keywords: *spending quality, value for money, FEE model, measurement of performance achievements, institutional isomorphism.*