

## ABSTRAK

**Nana Noviawati. (2016). Analisis Kesesuaian Objek Belanja dan Penyusunan Model Analisis Standar Belanja Kegiatan Pemeliharaan Rutin/Berkala Kendaraan Dinas/Operasional Pemerintah Provinsi Sumatera Barat.**

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Penelitian ini bertujuan untuk mengetahui dan menganalisis kesesuaian objek belanja, membuat model ASB, dan menilai kewajaran anggaran kegiatan berdasarkan model ASB yang dibuat. Jenis penelitian ini adalah penelitian kuantitatif. Data yang digunakan dalam penelitian ini adalah data sekunder berupa DPPA kegiatan Pemeliharaan Rutin/Berkala Kendaraan Dinas/Operasional Pemerintah Provinsi Sumatera Barat Tahun Anggaran 2015. Analisis terhadap tingkat kesesuaian objek belanja diukur dengan cara membandingkan objek belanja yang ada pada DPPA dengan peraturan yang mengatur tentang pemakaian objek belanja kegiatan. Teknik yang digunakan untuk membuat model ASB adalah dengan analisis regresi sederhana. Sedangkan penilaian kewajaran anggaran kegiatan dilakukan dengan cara membandingkan anggaran kegiatan yang tertuang dalam DPPA SKPD dengan batas belanja minimum dan maksimum menurut ASB.

Analisis data menunjukkan bahwa kesesuaian objek belanja kegiatan tergolong “kurang sesuai” dengan nilai dibawah 100% yaitu 84,44 %. Analisis regresi menghasilkan tiga jenis model ASB karena *cost driver* kegiatan yang diteliti ada tiga jenis yaitu Jumlah Unit Kendaraan Roda Dua, Jumlah Unit Kendaraan Roda Empat dan Jumlah Unit Kendaraan Roda Enam. Hasil verifikasi kewajaran anggaran berdasarkan model ASB kendaraan roda dua didapatkan 2 SKPD memiliki anggaran yang *underfinance*, 1 SKPD memiliki anggaran yang *overfinance*, dan sebanyak 15 SKPD memiliki anggaran yang wajar. Hasil verifikasi kewajaran anggaran berdasarkan model ASB kendaraan roda empat ditemukan 1 SKPD memiliki anggaran yang *overfinance* dan sebanyak 28 SKPD memiliki anggaran yang wajar. Sedangkan hasil verifikasi kewajaran anggaran berdasarkan model ASB kendaraan roda enam didapatkan bahwa ketiga SKPD yang dianalisis memiliki anggaran yang wajar.

Pemerintah Provinsi Sumatera Barat disarankan untuk menyusun dan mempedomani ASB dan memperhatikan kesesuaian objek belanja kegiatan dalam penganggaran sehingga penyusunan ASB akan lebih baik dalam menghasilkan belanja.

Kata Kunci : *Objek Belanja, Analisis Standar Belanja, Kewajaran Anggaran*

## ABSTRACT

**Nana Noviawati. (2016). The Conformity Analysis of the Expenditure Object and the Formulation of Expenditure Standard Analysis Model of Routine/Periodical Maintenance Activities of Service/Operational Vehicles of West Sumatra Provincial Government.**

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This study aimed to identify and analyse the conformity of expenditure object, to formulate expenditure standard analysis model, and to assess the fairness of activity budget based on the budget expenditure standard analysis model created. The study was a quantitative study. The data used in this research were secondary data in the form of DPPA routine/periodical maintenance activities of service/operational vehicles of West Sumatra Provincial Government for 2015 budget year. The analysis of the conformity level of expenditure object was measured by comparing the existing expenditure object on DPPA with regulations governing the use of the expenditure object of the activity. The technique used to create the expenditure standard analysis model was by using simple regression analysis. The assessment of the fairness of the activity budget was carried out by comparing the activity budget listed in the SKPD DPPA with minimum and maximum spending limit, according to expenditure standard analysis.

The data analysis showed that the conformity of the expenditure object was relatively less conformed with the score below 100% which was 84,44%. The regression analysis produced three models of expenditure standard analysis because there were three cost driver activities studied, namely the number of two-wheeled vehicles, the number of four-wheeled vehicles, and the number of six-wheeled vehicles. The verification result of the budget fairness based on the expenditure standard analysis model of two-wheeled vehicles showed that there were 2 SKPDs with underfinanced budget, 1 SKPD with overfinanced budget, and 15 SKPDs with fair budget. The verification result of the budget fairness based on the expenditure standard analysis model of four-wheeled vehicles showed that there was 1 SKPD with overfinanced budget, and 28 SKPDs with fair budget. The verification result of the budget fairness based on the expenditure standard analysis model of six-wheeled vehicles showed that the 3 SKPDs analysed had fair budget.

West Sumatra provincial government are suggested to formulate and obey the expenditure standard analysis, and to pay attention to the fairness of the activity expenditure object in budgeting so that the formulation of the expenditure standard analysis will be better in generating expenditure.

Key words: Expenditure Object, Expenditure Standard Analysis, Budget Fairnes