#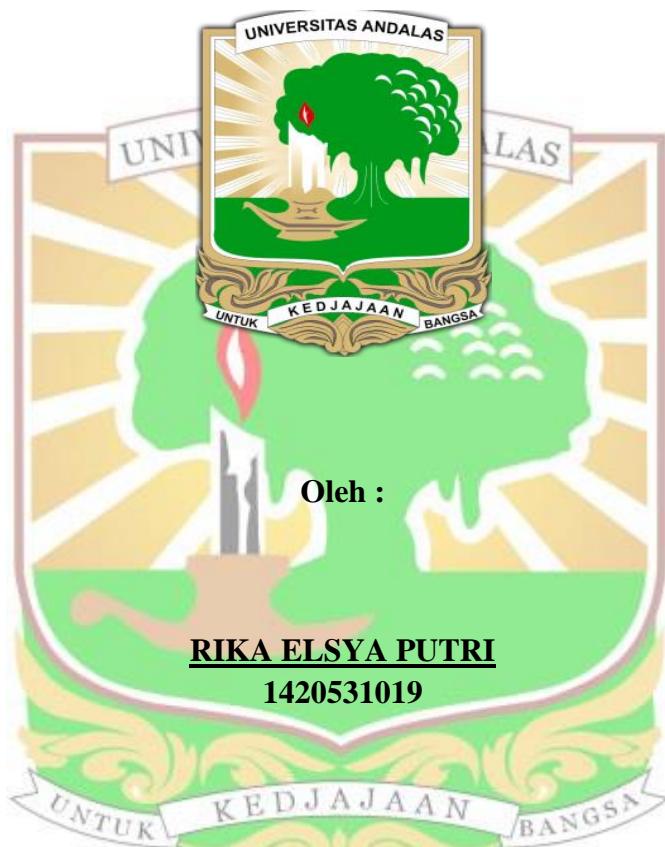 KESESUAIAN INDIKATOR KINERJA DAN ANALISIS KEWAJARAN BELANJA PENGEMBANGAN SUMBER DAYA MANUSIA (SDM) DI PEMERINTAH KOTA BUKITTINGGI

TESIS

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Kesesuaian Indikator Kinerja dan Analisis Kewajaran Belanja Pengembangan Sumber Daya Manusia (SDM) Di Pemerintah Kota Bukittinggi

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui: (1)Seberapa besar kesesuaian indikator kinerja untuk belanja Pengembangan Sumber Daya Manusia (SDM) yang memiliki spesifikasi yang sama digunakan oleh seluruh SKPD di Pemerintah Kota Bukittinggi. (2)Membuat model Analisis Standar Belanja (ASB) untuk Pengembangan SDM. (3)Menganalisis kewajaran belanja kegiatan Pengembangan SDM yang telah dianggarkan dalam Dokumen Pelaksanaan Anggaran (DPA). Jenis penelitian ini adalah penelitian kuantitatif. Data yang digunakan dalam penelitian ini adalah data sekunder yang diperoleh dari DPA tahun anggaran 2014, 2015 dan 2016. Analisis data menggunakan regresi sederhana untuk menghasilkan model ASB.

Hasil penelitian menunjukkan : (1)Kesesuaian indikator *output* untuk kelompok Eksternal sebesar 4,72%, sedang kelompok Internal sebesar 20,51%. Kesesuaian indikator *output* untuk tahun 2014 adalah 0%, tahun 2015 sebesar 6,82%, tahun 2016 sebesar 27,03%. Hasil analisis ini menunjukkan bahwa kesesuaian indikator kinerja *output* tergolong kurang baik karena nilai kesesuaiannya berada dibawah 100 %. (2)Analisis regresi menghasilkan 9 (Sembilan) model ASB, 6 (enam) model untuk kelompok Ekternal dan 3 (tiga) model untuk kelompok Internal. (3)Pengukuran kewajaran anggaran belanja berdasarkan model ASB diperoleh berdasarkan kelompok kegiatan Pengembangan SDM, yaitu : untuk kelompok Eksternal, yang terdiri dari A.1.Sosialisasi Program Publik, dari 16 kegiatan ada 1 kegiatan yang anggaran belanja nya *overfinance*. A.2.Pelatihan dan pengembangan Keahlian, dari 36 kegiatan ada 2 kegiatan yang anggaran belanja nya *overfinance*. A.3.Pelatihan Organisasi, Koperasi dan Kelompok Masyarakat, dari 18 kegiatan ada 1 kegiatan yang anggaran belanja nya *overfinance*. A.4.Pelatihan Kegiatan Kemasyarakatan, Pendidikan dan Kebudayaan, dari 15 kegiatan ada 2 kegiatan yang anggaran belanja nya *overfinance*. A.5.Sosialisasi Peraturan Perundang-Undangan, dari 9 kegiatan semua anggaran kegiatan dianggarkan secara wajar. A.6.Pelatihan dan Pengembangan Tim, dari 9 kegiatan semua anggaran kegiatan dianggarkan secara wajar. Untuk kelompok Internal, B.1.Sosialisasi Program Publik, dari 9 kegiatan semua anggaran kegiatan dianggarkan secara wajar. B.2.Pelatihan Pengembangan Keahlian, dari 13 kegiatan ada 1 kegiatan yang anggaran belanja nya *overfinance*. B.3.Pelatihan dan Pengembangan Ulang, dari 6 kegiatan semua anggaran kegiatan dianggarkan secara wajar.

Kata Kunci : Indikator Kinerja *Output*, Analisis Standar Belanja, Kewajaran Belanja

The Suitability of Performance Indicators and Fittingness Analysis of Human Resource Development (HRD)'s Expenses in Bukittinggi City Goverments

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ABSTRACT

This study is aimed to figure out: (1) how big the suitability of the performance indicators of Human Resource Development (HRD)'s expenses is, which has the same specification used by all sectors in Bukittinggi City Goverments. (2) the model of Expenses Standards Analysis (ESA) for Human Resources Development. (3) to analyze the fittingness of expenses of Human Resource Development activities that have been budgeted in the Budget Implementation Document (BID). This research is a quantitative research. The data used in this research is secondary data obtained from the BID year 2014, 2015 and 2016. Data were analyzed using simple regression to generate models of ESA.

The results showed that: (1) the suitability of output indicator for the external group was 4.72% and the internal group was 20.51%. The suitability of output indicators for 2014 was 0%, 2015 is 6.82% and in 2016 reaches 27.03%. The results of this analysis indicated that the suitability of the performance indicators were classified as less good output because the value was below 100%. (2) Regression analysis resulted that in 9 (nine) models of ESA, there were six (6) models for External group and three (3) models for Internal group. (3) Measurement of the fittingness of the budget was based on the model of ESA obtained from Human resources development group activities, namely: the external group, which consisted of A.1.Public Program Sosialization, out of the 16 activity there was one activity whose budget was overfinanced. A.2. Training of expertise development, from 36 activities there were two overfinanced activities. A.3. Training of organizations, Koperasi and community groups; from 18 activities there was one overfinanced activity. A.4.Training of Community, Education and Culture Activities, out of the 15 activities there were two overfinanced activities. A.5.Regulation Sosialization which all of its nine activities were all appropriately budgeted activities. A.6.Team development and training, from 9 activities all budgets appropriately budgeted activities. Internal to the group, B.1. Public Program Sosialization, from 9 activities all budgets appropriately budgeted activities. B.2.Skills Development Training which consisted of 13 events; one of them was overfinanced. B.3.Redevelopment and Training consisted of 6 appropriately budgeted activities.

Keywords: *Output Performance Indicators, Expenses Standards Analysis, Fittingness of expenses*