ANALYSIS OF STANDARD EXPENDITURE (ASB) IN SUPPORTING THE PROCESS OF PLANNING, BUDGETING, AND MONITORING REGIONAL BUDGETS OF MEDAN CITY GOVERNMENT

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ABSTRACT
The aims of this research are to provides guidelines for carrying out budget preparation and to provide benchmarks for assessing budget execution performance. As for the research scope, was all the Local Government Unit of Work (SKPD) under the Medan City Government. The target of this research is all non-physical activities that are financed by direct expenditure of the Medan City Government APBD for the 2018 Fiscal Year. Data collection is carried out by asking all work units, especially work units that perform non-physical work to submit data related to work that has never been carried out or become their authority to become raw materials for the preparation of non-physical ASB. Data analysis includes the data collection stage, the editing stage, the data tabulation stage, and the data description stage, namely the frequency table or diagram, the central tendency size, the dispersion measure to understand the characteristics of the research sample data. The result of this research was from 25 types of training that were sampled it can be concluded that 16 types of training are efficient while 9 others are inefficient.

Keywords : Standard expenditure, local government unit of works, training

INTRODUCTION
The implementation of regional autonomy and fiscal decentralization has consequences for changing the pattern of regional accountability for the allocation of funds owned, for that local governments are required to be able to fulfill public accountability, namely the obligation of the Regional Government to provide responsibility for presenting, reporting and disclosing all activities and activities related to revenue, and the use of public money to parties who have the right and authority to hold this accountable, namely the DPRD and the wider community. Important aspects that must be considered are: (1) legal aspects of financial management where every transaction carried out must be traceable to the legal authority; and (2) Good management (stewardship) and accountability of regional finances, including protection of physical and financial assets, preventing waste and mismanagement (Mardiasmo, 2001).

Based on the performance approach, in the preparation of the APBD, each planned allocation of funds must be linked to the level of service or the results expected to be achieved. Local government performance can be measured through evaluation of APBD implementation. Furthermore, to measure the financial performance of local governments, an analysis of spending standards, performance benchmarks, and cost standards was developed. Referring to Permendagri No. 13 of 2006, ASB is a standard or guideline used to assess the reasonableness of the workload and expenditure used to carry out an activity to produce a certain level of service according to community needs.
Assessment of the fairness of the cost of each program or activity to be carried out by the Regional Work Units (SKPD) with the level of service to be achieved through the program or activity. Assessment of workload fairness is seen based on the logical link between the programs/activities proposed by the SKPD with the General Budget Policy (KUA) and the Provisional Budget Priority and Ceiling (PPAS), the suitability of the proposed programs/activities with the main tasks and functions of the SKPD concerned, and SKPD capacity.

Based on the description above, it appears that the existence of a standard shopping analysis is a must. Without standard expenditure analysis, the APBD proposed by each SKPD will tend to be inconsistent with the main tasks and functions and budget ceiling. As a result, performance-based budgeting is expected to be able to improve performance, efficiency, effectiveness, and local government accountability. One way to improve the performance of local governments through budget management is by compiling ASB.

LITERATURE REVIEW

Expenditure Standard Analysis (ASB) is a standard used to analyze the reasonableness of the workload or cost of each program or activity to be carried out by a work unit in one fiscal year (Mahmudi, 2011).

Regional budgets in the context of autonomy and decentralization occupy a very important position. However, currently, the quality of the Regional Budget planning used is still relatively weak. The local budget planning process with the old paradigm tends to be more dominant; Weak budget planning is also accompanied by the inability of local governments to increase regional revenues on an ongoing basis, while on the other hand expenditures continue to increase dynamically, but not accompanied by determining the priority scale and the size of the budget ceiling (Tanjung, 2010).

Assessment of the suitability of the budget for the proposed program or activity about budget policies, performance benchmarks, and cost standards. In budget policy, the possibility of setting a budget ceiling is one of the aspects considered to assess the fairness of the costs of each program or activity budgeted by SKPD. Also, the fairness of the cost of a program or activity is influenced by performance benchmarks and spending standards.

Performance benchmarks are measures of success achieved in each program or activity. Performance benchmarks are used as a basis for measuring financial performance in a performance/work performance-based budgeting system, especially for assessing the fairness of the budget for a program or activity. Performance benchmarks include 2 (two) things: the measured success element and the level of achievement of each element of success. Every program or activity has at least one element of measure of success and it's level of achievement (performance targets) which are used as performance measures.

The standard cost is a comparison between the expenditure budget and the performance target which can also be called the average cost per unit of output. These cost standards are the basis for assessing the fairness of the costs of a program or activity because they show a rational relationship between inputs and outputs. In addition, an assessment of the fairness of the budgeted costs can also be linked to the prevailing standard price. The cost is the result of multiplying the volume (unit) and the unit price. In this case, it is necessary to observe whether
the budgeted unit price is in accordance with the determined standard or is within the applicable unit price range.

Furthermore, in the framework of implementing performance / work performance-based budgets, each service component in each government affair which is administered by SKPD, in the framework of performance appraisal must be determined by each region in the form of service standards. The determination of service standards for provinces refers to the minimum service standard indicators set by the Central Government. The service standards for districts / cities are determined by the respective regents / mayors based on the service standards set by the province.

According to Kepmendagri No. 17 of 2007 concerning Technical Guidelines for the Management of Regional Property, Price Standardization is the determination of the price of goods according to the type, specification and quality in 1 (one) certain period. According to Permendagri No. 13 of 2006 this price standard is a component of spending standards that serves as a material for preparing a performance budget.

ASB can be used during regional financial planning. ASB can be used during Musrenbang, preparation of SKPD work plans (renja SKPD) and preparation of Regional Government Work Plans (RKPD). At this stage ASB is used by planners to direct activity proposers, both the community and local government officials, to focus on performance (Tanjung, 2010).

ASB is used during the Regional Financial budgeting process, namely when determining the provisional budget ceiling and preparing the budget work plan. ASB is used by the Regional Government Budget Team (TAPD) to evaluate proposed programs, activities, and budgets for each work unit by analyzing the reasonableness of the workload and expenditure of the proposed program or activity concerned (Tanjung, 2010).

At the supervision / inspection stage, supervisors / investigators can use ASB to determine limits regarding the waste of an activity (Tanjung, 2010).

METHODS

The research methodology used is the activity of preparing the Expenditure Standard Analysis (ASB), which is a compilation process from the beginning to the compilation of the ASB book. Preparation activities include identification of activities, preparation of technical work standards, data collection, data analysis, discussion and discussion, and outreach. In more detail the sequence of activities for the preparation of the Expenditure Standard Analysis (ASB).

After all data requirements are defined, the next step is data collection. This data collection is carried out by asking all work units, especially work units that carry out non-physical work, to submit data related to work that has been done or those under their authority to become raw materials for the preparation of non-physical ASB. The data needed in the preparation of this non-physical ASB includes the types of non-physical work that has been carried out within the Medan City Government.

Furthermore, data analysis is a process and decomposition of data to produce conclusions. Data analysis was carried out after data in the field were collected. This data analysis activity includes:

a) The data collection stage is carried out through data collection instruments.
b) The editing stage, which is checking the clarity and completeness of filling out the data collection instruments.

c) The data tabulation stage, namely recording or data entry into the research master table.

d) The stage of describing the data, namely a frequency table or diagram, as well as various measures of central tendency, as well as a measure of dispersion. The goal is to understand the characteristics of the research sample data.

**DISCUSSION**

Discussion

The data collection process is an inventory of all the data needed to compile the ASB for Medan City. The data used in this preparation are the details of the activities and expenditures of each SKPD for which ASB will be made. These SKPDs are SKPDs that have a significant percentage of the use of fees from the total APBD namely 1) the Education Office; 2) Health Service; 3) Public Works Agency; 4) Regional Development and Investment Planning Agency; 5) Transportation Agency; 6) Regional Revenue, Financial and Asset Management Office; 7) Regional Secretariat; and 8) Council Secretariat. All of the data required is sourced from the description of changes to the Medan City Regional Revenue and Expenditure Budget in 2018.

The recapitulation of the budget distribution sample is based on the types of spending that are most frequently carried out, namely: civil servant honoraria, non-civil servant honoraria, consumables, office services, printing and duplication, spending on food and drink, and official travel. After the recapitulation is carried out in rupiah units, a calculation is carried out to find out how much the percentage amount of each expenditure item is. In the analysis of ASB training data from samples taken from various SKPDs, namely: learning teacher training, training to increase early childhood teacher competence through basic education and training, training to improve human resources for KB / TK managers, KB / TK teachers, and GOPTKI administrators, training for making teaching aids for Kindergarten and KB teachers, training for little doctors, workshops to improve performance appraisal of course institutions and community entrepreneurship training, workshops to improve the competency of package B tutors. From the activities sampled, it is known that the largest percentage of expenditure items are spent on non-PNS honoraria with a percentage of around 30% -40% followed by PNS honoraria.

After obtaining the average value and standard deviation for each expenditure item, it will be found the ideal maximum and ideal maximum values for each activity. To see whether the allocation of activity expenditures is reasonable or not, the percentage of the amount of each type of expenditure is seen against the ideal minimum and ideal maximum values.

To calculate the ASB training coefficient without using hotel facilities, a sample of 25 types of training was taken from 10 different SKPDs. From the results of calculations using the sample taken, the following equation is generated:

\[ Y = 26381689.693 + 267.247 \times X_1 + 54505415.399 \times X_2 \]
The resulting equation is then used to evaluate whether the total budget proposed by each SKPD magazine for each training activity to be carried out is efficient or not. The evaluation results can be seen in the following table.

Whether or not the budget proposed by an SKPD is efficient for the training it carries out is by comparing the proposed total budget with the ideal budget generated using the existing equations. From the 25 types of training sampled it can be concluded that 16 trainings are efficient while 9 other trainings are inefficient.

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