



## ANALYSIS OF SPENDING STANDARDS AND ASSESSMENT OF THE FAIRNESS OF THE REGIONAL SPENDING BUDGET AT THE OFFICE OF INVESTMENT AND ONE-DOOR INTEGRATED SERVICES (DPM-PTSP) OF JAMBI PROVINCE

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### Abstract

This study aims to analyse the standard spending and assess the fairness of regional spending budgets at the Office of Investment and One-Stop Integrated Services (DPM-PTSP) of Jambi Province. Focusing on three key activities—Formal Education and Training, Monitoring and Evaluation, and Investment Development—the research employs a Standard Spending Analysis (ASB) approach using a simple linear regression model. Secondary data from the 2016–2019 Budget Implementation Documents (DPPA) were analysed using SPSS to assess budget accuracy and fairness. The findings reveal varying levels of budget accuracy: Formal Education and Training experienced both overfinancing and underfinancing, Monitoring and Evaluation showed inconsistency, and Investment Development was consistently underfinanced. However, the fairness analysis suggests that most allocations fell within reasonable limits based on ASB calculations. These results highlight the importance of evidence-based budgeting in enhancing the efficiency, effectiveness, and accountability of regional financial management. The study recommends integrating ASB frameworks into budget planning processes to minimize inefficiencies. Future research should examine broader regional contexts and incorporate performance-based indicators to assess the impact of budget fairness on public service delivery.

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Keywords: Spending Standards; Regional Spending; Reasonableness of Spending

## INTRODUCTION

Based on Government Regulation Number 12 of 2019 concerning Regional Financial Management, Article 1 paragraph (1) and (2) states that Regional Finance is all rights and obligations of the Region in the context of the Implementation of Regional Government that can be valued in money and all forms of wealth that the region can own in connection with the rights and obligations of the area. Regional financial management encompasses all activities related to planning, budgeting, implementation, administration, reporting, accountability, and supervision of regional finances (Jogloabang.com).

Regional autonomy requires local governments to improve their capabilities and effectiveness in running the wheels of government. However, in reality, local governments have not carried out their functions and roles efficiently, especially in managing regional finances. Weak spending planning will eventually lead to underfinancing and overfinancing, both of which affect the efficiency and effectiveness of local government work units (Halim, 2012).

In general, the main problems faced by work units are underfinancing and the work program's limited capacity to meet public demand. By comparison, the work unit facing the problem of overfinancing is low in efficiency. In situations like this, many public services are run inefficiently and less in line with public needs, while public funds are allocated to those in the regional budget. In the long term, this condition tends to weaken the regional government's role as a stimulator, facilitator, coordinator, and entrepreneur in the regional development process (Halim, 2012).

The following is the development of the Jambi Province Investment and One-Stop Integrated Service Agency (DPM-PTSP) Budget for the last 4 years:

Table 1  
Development of the Jambi Province DPM-PTSP Office Budget 2016-2019

Year	DPA. Pure (in rupiah)	DPA. P (in rupiah)	Addition/Subtraction (in rupiah)	Realization of the Financial Budget (%otase)	Number of Budgeting and Activities
2016	6.999.744.000	6.180.651.000	819.093.000	87,10	8 Programs,30 Activities
2017	6.581.681.305	6.000.000.000	-	88,31	7 Programs, 32 Activities
2018	6.000.000.000	6.000.000.000	-	95,18	7 Programs, 29 Activities
2019	6.000.000.000	6.000.000.000	-	94,37	7 Programs, 29 activities

Source: DPM-PTSP Jambi Province

From the Budget Growth data from 2016 to 2019, the realized budget has fluctuated year to year, and some remain constant. Realizing the existing budget is not easy. Budget users must adhere to the determined budget. When realizing it, there are also obstacles that budget users go through, such as Delays in data input. (a) The mismatch between the estimated budget and the prices in effect at the time the budget is used. (b) Lack of supporting evidence for Budget Implementation Documents, such as receipts, notes, etc. This research focuses on Formal Education and Training Activities, Monitoring and Evaluation Activities, and Investment Development Activities.

## **THEORETICAL REVIEW**

### **Regional Revenue and Expenditure Budget (APBD)**

The Regional Revenue and Expenditure Budget (APBD) is a financial plan prepared by the regional government each year and approved by the Regional People's Representative Council (DPRD). The Regional Regulation determines APBD. The APBD budget year runs from January 1 to December 31 (Sujarweni, 2015).

The implementation of the APBD is stated in the decision of the Governor/Regent/Mayor. The implementation of the budget will be reported in the form of an APBD realization report, which is submitted to the DPRD no later than the end of July of the relevant budget year (Sujarweni, 2015).

### **Standard Spending Analysis (ASB)**

Standard Spending Analysis (ASB) is one of the components that must be developed as a basis for measuring financial performance in the preparation of the APBD with a performance approach. ASB is a standard used to analyse the fairness of the workload or cost of each program or activity to be applied by a work unit in one budget year (Ritonga, 2018).

The benefits that can be obtained by the Regional Government when using Standard Spending Analysis are as follows (Ritonga, 2018): Determination of the budget ceiling during PPAS becomes objective (no longer based on "intuition"). Can determine the reasonableness of costs for carrying out an activity. Minimize the occurrence of unclear expenditures that cause budget inefficiency. Budget determination is based on clear performance benchmarks. Determining the allocation amount for each activity becomes objective. Have a strong argument if "accused" of being wasteful. Budgeting becomes timelier.

In preparing the ASB, there are several basic principles that local governments must pay attention to, namely (Tanjung, 2010): 1. Simplification (modelling). The purpose of compiling ASB is to create a spending model for activity objects that produce the same output. 2. Easy to apply: The model created is easy to apply, or does not make it difficult using the model. 3. Easy to update / update: The model created is easy to update, meaning that if new data is added it does not change the model formula as a whole. 4. Flexible In this case, the model created uses the average shopping concept and has a minimum shopping limit and a maximum shopping limit.

In compiling ASB, Hafiz (2010) mentions three main approaches: Activity-Based Costing, Ordinary Least Squares (simple regression), and the Focused Group Discussion approach (discussion method). Activity-Based Costing (ABC) Approach. The ABC approach is a technique for quantitatively measuring the cost and performance of an activity. In making ASB, the ABC approach aims to improve the accuracy of cost estimates for goods and services by calculating fixed and variable costs. Ordinary Least Squares Approach (Simple Regression). The Simple Regression Approach is a technique used to construct an Equation that connects the dependent variable (Y) with the independent variable (X) and to determine its estimated value. In ASB, the simple regression

approach is used to develop a regression model (Equation) to estimate spending by activity. Estimation is done by calculating the average expenditure, minimum and maximum spending limits, and the percentage allocation to each spending object. Focused Group Discussion Approach (Discussion Method) The Discussion Method approach in the preparation of ASB is used to obtain input from SKPD regarding the activities and outputs of an activity, along with its Cost Driver. This method is carried out to foster understanding between the preparer and SKPD in preparing the ASB for a region.

### **Value For Money Concept: Assessing Budget Fairness**

*Value for money* is a concept of managing public sector organizations based on 3 main elements, namely Economy, Efficiency, and Effectiveness (Mardiasmo, 2018): (a) Economy: Acquisition of inputs of a certain quality and quantity at the lowest price. Economics is concerned with the extent to which public sector organizations can minimize the use of input resources, namely by avoiding wasteful and unproductive expenditures. (b) Efficiency: Achieving maximum output with a given input or using the lowest input to achieve a given output. Efficiency is the ratio of the production to input relative to a set performance standard or target. (c) Effectiveness: The level of achievement of program results with the set targets. In simple terms, effectiveness is a comparison of outcome and output.

These three things are the main elements of value for money, but some argue that the 3 elements alone are not enough. It is necessary to add 2 other elements, namely (Mardiasmo, 2018): (a) Equity: Justice refers to the existence of equal social opportunities to obtain quality public services and economic welfare. (b) Equality: Equal means that the use of public money should not only be concentrated on specific groups, but should be carried out evenly.

Analysing Regional Expenditure at the Jambi Province One-Stop Integrated Investment Service Office (DPM-PTSP) involves assessing the implementation of the DPM-PTSP Office's activities. PTSP Jambi Province in the field of Financial Management of Expenditure over a specific period of time. The analysis used by researchers in analysing the Expenditure Standards and Budget Fairness at the Jambi Province DPM-PTSP Office is the Expenditure Standards Analysis.

## **RESEARCH METHODS**

### **Data Types and Sources**

The type of data used in this study is Secondary Data. Secondary Data is data sourced from company records and other sources, namely by conducting a literature review of books related to the object of research. The data source for this research is Internal Data obtained directly or obtained directly from the source, in the form of the 2016-2019 Budget Change Implementation Document (DPPA) of the Jambi Province DPM-PTSP office.

### Method of collecting data

Based on the data sources used, namely Secondary Data, for the data in this study the researcher collected data by means of Observation, and more precisely by Non-Participant Observation, namely the Researcher did not participate directly in the activities/processes being observed.

### Data Analysis Methods

This study uses the Standard Spending Analysis method for data analysis. In this Standard Spending Analysis, it is divided into three approaches, namely the Activity Based Costing (ABC) approach, the Ordinary Least Squares (simple regression) approach, and the discussion method approach (focused group discussion).

This research uses a more systematic approach, Simple Regression. The following is a Simple Regression Equation:  $Y = a + b X$

Information: Y = Total Shopping, a = Fixed Cost, b = Variable Cost, X = Cost Driver, namely number of people x number of days

The calculation formula for a and b is as follows:

$$b = \frac{n \sum xy - \sum x \sum y}{n \sum x^2 - (\sum x)^2} \quad a = \frac{\sum y - b \sum x}{n}$$

The formation of this model was assisted using the IBM SPSS 20 software application.

## RESULTS AND DISCUSSION

### Standard Spending Analysis (SASB) Model

A standard spending analysis model is developed to provide an overview of the value of spending and budget allocation for a program/activity within the Regional Work Unit (SKPD), especially in this study at the Office of Investment and One-Stop Integrated Services (DPM-PTSP) of Jambi Province. Before forming a model, several stages must be carried out, namely:

#### Data Collection Stage

At this stage, data collection was conducted through Budget Change Implementation Documents (DPPA) at the Office of Investment and Integrated One-Stop Services (DPM-PTSP) in Jambi Province. The data collection stage spans the last 4 (four) years of the activity budget, from 2016 to 2019.

**Table 5**  
**List of some DPM-PTSP office activities from 2016-2019**

Tahun	Program	Kegiatan	Total Anggaran Setahun
2016	8	30	11.200.351.167,00
2017	7	32	12.039.166.665,60
2018	7	29	13.407.451.181,00
2019	7	34	15.907.022.603,80
	29	125	52.553.991.617,40

Judging from Table 5.1 above, from 2016 to 2019, the Jambi Province DPM-PTSP office carried out 29 programs and 125 activities. In 2016, the Jambi Province DPM-PTSP office had the most activities, namely eight activities with a budget allocation of Rp. 11,200,351,167.00. While in 2017, 2018, and 2019, there were the same number of activities.

### Activity Equivalency Stage

Activity equalization is carried out to classify the list of activities obtained from the data collection stage into types/categories of activities with similar activity patterns and equivalent work weights (Ritonga, 2018). The results of activity equalization at this stage are presented as follows:

### Formal Education and Training Activities

Formal Education and Training Activities are a program designed to improve the knowledge, skills, and understanding of workers (employees) regarding their overall work environment (kanalinfo.web.id). The cost driver is the number of participants and the number of days. As detailed as follows:

**Table 6**  
**Details of Formal Education and Training Activities of the Jambi Province DPM-PTSP Office**

Tahun	Kegiatan	Objek	Frekuensi	Cost Driver	Anggaran
2016	Pendidikan dan Pelatihan Formal	25	3	75	130.000.000,00
2017	Pendidikan dan Pelatihan Formal	35	3	105	123.805.500,00
2018	Pendidikan dan Pelatihan Formal	20	3	60	80.000.000,00
2019	Pendidikan dan Pelatihan Formal	25	3	75	85.000.000,00
	Jumlah	105	12	315	418.805.500,00

Source: DPPA Office of DPM-PTSP Jambi Province

Table 5.2 above shows that the Formal Education and Training activities at the Office of Investment and One-Stop Integrated Services (DPM-PTSP) of Jambi Province in 2016 had the highest budget of Rp 130,000,000.00, with a performance target of 25 people and 3 days. The lowest budget was in 2018, of Rp80,000,000.00, with a performance target of 20 people in total over 3

days.

### Monitoring and Evaluation Activities

Monitoring and Evaluation activities are conducted by government programs to observe and evaluate the implementation of policies and government compliance with the rules that have been set. Cost Driver is the result of this activity, namely a report or document in the form of a detailed report on the performance achieved and the possibility/recommendation for improvement, correction, and improvement of the quality of activity implementation (Ade, 2015: 50). The following are details of the Monitoring and Evaluation activities of the Jambi Province DPM-PTSP Office:

**Table 7**  
**Details of Monitoring and Evaluation Activities of the**  
**Jambi Province DPM-PTSP Office**

Tahun	Kegiatan	Cost Driver	Anggaran
2016	Driver12016Monitoring dan Evaluasi program, kegiatan SKP	-	-
2017	Driver12016Monitoring dan Evaluasi program, kegiatan SKP	-	-
2018	Driver12016Monitoring dan Evaluasi program, kegiatan SKP	4	200.183.000,00
2019	Driver12016Monitoring dan Evaluasi program, kegiatan SKP	4	25.160.000,00
Jumlah		8	225.343.000,00

Source: DPPA Office of DPM-PTSP Jambi Province

Table 5.3 above shows that the Monitoring and Evaluation Activities at the Jambi Province Investment and One-Stop Integrated Service Office (DPM-PTSP) in 2016 and 2017 were not carried out. In 2018, the Jambi Province DPM-PTSP office carried out Monitoring and Evaluation activities with the highest budget of Rp 200,183,000.00, with a performance target of 4 documents. In 2019, the Monitoring and Evaluation activities at the Jambi Province DPM-PTSP Office had the lowest budget of Rp25,160,000.00, with a performance target of 4 papers.

### Investment Development Activities

Investment Guidance Activities are activities to provide understanding to PMA/PMDN companies, investment apparatus regarding the rules and provisions for implementing investment activities in accordance with statutory provisions, improving the quality of the investment climate and investment realization, improving orderly reporting of investment activities by PMA/PMDN per quarter and per semester, and improving orderly cumulative reporting of investment implementation from DPM-PTSP Regency/City throughout Jambi Province (DPPA DPM-PTSP office). The following are details of the Investment Guidance Activities of the Jambi Province DPM-PTSP Office:

**Table 8**  
**Details of Investment Development Activities of the**  
**Jambi Province DPM-PTSP Office**

Tahun	Kegiatan	Objek	Frekuensi	Cost Driver	Anggaran (dalam rupiah)
2016	Investment Construction	-	-	-	-
2017	Investment Construction	100	4	400	209.061.400,00
2018	Investment Construction	75	4	300	165.840.000,00
2019	Investment Construction	100	4	400	165.631.100,00
Jumlah		275	12	1.100	540.532.500,00

Source: DPPA Office of DPM-PTSP Jambi Province)

Table 5.4 above shows that the Jambi Province DPM-PTSP office carried out Investment Development activities with the highest budget expenditure in 2017, amounting to Rp. 209,061,400.00 with a performance target of 100 participants and 4 days. While the lowest budget expenditure was in 2019, amounting to Rp165,631,100.00, with a performance target of 100 books and 4 days. In 2016, the DPM-PTSP office in Jambi Province did not carry out these activities.

### **Model Formation Stage**

At the stage of forming the standard expenditure analysis model (ASB) for the three activities that have been taken, the fixed expenditure value must first be determined (*fixed cost*) and the variable expenditure value (variable cost) for each activity. The formation of a model to calculate the spending ceiling using simple regression is:  $Y = a + bX$

Information: Y = Total Spending, a = Fixed cost, b = Variable costs, X = Cost driver, namely number of participants, number of days, number of reports or documents.

### **Calculating Activity Spending Object Allocation**

The average value, upper limit, and lower limit are sought to obtain an initial picture of the average allocation of spending for each type of activity and its spending controller. The method for determining the average value, upper limit, and lower limit is as follows (Ritonga, 2018): a. Average value: Total Value/Value/Amount of Data. b. Upper Limit Value: The maximum (largest) value that has ever appeared in each shopping object. c. Lower Limit Value: Minimum (smallest) value that has ever appeared in each shopping object. Calculation of average value, lower limit, and upper limit using the largest shopping object in the database. If describe each shopping object as follows:

### **Community Education and Training Activities**

Each nominal object of expenditure in Formal Education and Training activities is first changed into a percentage using the following formula:

$$\frac{\text{Value of each Expenditure}}{\text{Total Budget}} \times 100\%$$

The following are the average percentage, lower limit, and upper limit of the total budget allocation for Community Education and Training activities at the Jambi Province DPM-PTSP Office, calculated using the ASB formula.

**Monitoring and Evaluation Activities**

Each nominal object of expenditure in this Monitoring and Evaluation activity is first changed into a percentage using the following formula:

$$\frac{\text{Value of each Expenditure}}{\text{Total Budget}} \times 100\%$$

**Investment Development Activities**

Each nominal object of expenditure in this Investment Development activity is first changed into a percentage using the following formula:

$$\frac{\text{Value of each Expenditure}}{\text{Total Budget}} \times 100\%$$

**Budget accuracy level**

To determine whether the budget for the Jambi Province DPM-PTSP Office is appropriate, especially for Formal Education and Training, Monitoring and Evaluation, and Investment Development activities from 2016 to 2019, a comparison of the activity budget allocation under DPPA with the results of the ASB calculation is carried out. The following is a comparison of the budget allocation:

**Formal Education and Training Activities**

The ASB formula used to calculate the budget based on ASB is as follows:

**Y = 35,169,684 + 882,942 X**

**Monitoring and Evaluation Activities**

The ASB formula used to calculate the budget based on ASB is as follows:

**Y = 6,206 + 28,167,875 X**

**Investment Development Activities**

The ASB formula used to calculate the budget based on ASB is as follows:

**Y = 35,169,684 + 2,648,826 X**

**Budget Fairness Level**

At the level of reasonableness of budget allocation for Formal Education and Training, Monitoring and Evaluation, and Investment Development activities implemented by the Jambi Province DPM-PTSP Office, this is done by using the minimum and maximum spending limits

based on the ASB calculation. Then, the results of the ASB calculation are compared with the budget allocation value in the DPA of the Jambi Province DPM-PTSP Office, after which the level of reasonableness or unreasonableness of the budget allocation can be determined.

## **CONCLUSION**

This study has conducted an in-depth analysis of the standard spending and fairness of regional budget allocations for the Office of Investment and One-Stop Integrated Services (DPM-PTSP) of Jambi Province, particularly focusing on Formal Education and Training, Monitoring and Evaluation, and Investment Development activities from 2016 to 2019. The results of the Standard Spending Analysis (ASB) show that budget accuracy varies by year and activity. Formal Education and Training experienced overfinancing in most years except 2017, which indicated underfinancing. Monitoring and Evaluation was overfinanced in 2018 but underfinanced in 2019. Meanwhile, Investment Development was consistently underfinanced throughout the period analysed. Despite these discrepancies, the fairness assessment based on the ASB model suggests that the budget allocations for all three activities fell within reasonable limits. These findings imply that although budget allocations may be deemed fair, they are not always aligned with actual cost drivers and activity needs, leading to inefficiencies in public service delivery. Therefore, there is a crucial need for local governments to adopt data-driven budgeting frameworks, such as ASB, to enhance the effectiveness, efficiency, and economy of public spending. Implementing ASB systematically across all stages of program planning and execution could serve as a strategic instrument for mitigating both underfinancing and overfinancing risks.

## **SUGGESTION**

The study underscores the importance of evidence-based budgeting mechanisms in regional financial management. The practical implication is that decision-makers within local government agencies should integrate ASB tools in their annual planning processes to establish more accurate and justifiable budget allocations. This can improve transparency, accountability, and public trust in the budgeting process. For future research, scholars should consider expanding the scope of analysis to other regional offices and programs beyond DPM-PTSP to generalize the applicability and robustness of the ASB model. Additionally, future studies could incorporate performance outcomes or service delivery indicators to assess not only fairness and efficiency but also the effectiveness and impact of budget allocations. A mixed-methods approach that includes qualitative insights from policymakers and financial managers may also enrich understanding of the practical challenges and institutional constraints in implementing ASB-based budgeting at the regional level.

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