



**Human and Non-Human Aspects in the Effectiveness of the Implementation of the
Shopping Standard Analysis (ASB) on the Village Fund Project in Coastal Areas of North
Minahasa Regency**

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ABSTRACT

Research on the effectiveness of the application of ASB, especially in relation to village funds, is still rarely done. Many factors influence the effectiveness of the ASB preparation, but can be classified into two factors, namely the human and non-human aspects. Both of these aspects contribute to the effectiveness of the application of ASB. This study used exploratory factor analysis. The results of the analysis show that: (1) The dimensions or factors that shape human aspects in the effectiveness of the application of ASB are commitment factors, competency, adaptation, collaboration, technical capability, sub-district supervision function, organizational skills, village head development and planning ability. (2) Dimensions or factors that shape non-human aspects in the effectiveness of the application of ASB are Regulatory factors, Village Support, Administration, Wages / salaries and Village Institutions. (3) The dimensions or factors that shape the effectiveness of the application of ASB are factors: Standard cost of inputs, control tools, Abc (activity-based costing), according to village priorities, general validity, approval or determination and easy to update the data

Keywords: ASB, RAB, human aspect, non-human aspect

Background

The Village Fund Program is a government program funded by the National Budget to develop villages and increase village authority in regulating village economic development in accordance with the mandate of Law Number 6 of 2014. However, since the Village Fund program was implemented in 2015, there were several problems including deductions from the district government; deviation of village funds; administrative problems (Lengkong, et al., 2017), as well as the injustice and irregularities of the budget between similar activities and between programs and between SKPD. Likewise, the problems regarding the unclear definition of an activity, the different outputs of activities, differences in length of time of implementation, differences in targets, differences in resource requirements, variety of object treatments / details of objects / items of expenditure, and the occurrence of budget waste. While demands on regional financial management performance, regional financial planning and budgeting must be more economically efficient, effective, accountable and transparent.

The Village Fund is very crucial in helping the community, especially on the coast of North Minahasa Regency. This is due to the many poor villages that have very few public facilities. The Village Fund Program which also revolves in each village in Likupang Barat Subdistrict, Kema Subdistrict, and Wori Subdistrict is important for success along with the Jokowi-JK Government program building from the outermost, outermost, deepest, and disadvantaged regions. In these three sub-districts it is deemed necessary to conduct a study of standard expenditure analysis so that the Village Fund program can be felt to benefit the villagers. Optimizing the use of village funds must certainly be accompanied by an efficient and effective planning and budgeting mechanism. This can be achieved if, in each village the planning and budgeting of village programs and activities is based on a standard analysis of spending.

The activity implementing team (TPK) is a small team formed by the village in carrying out village fund activities, especially aspects of development (infrastructure). The success of village fund implications is highly dependent on the effectiveness of the TPK's work, because their functions include planning, implementation and accountability of the project. One product that must exist before the realization of village funds is carried out by the TPK is to make a



budget plan (budget plan) for all projects that will be carried out. For the preparation of RAB, an effective ASB is needed. ASB is one of the technical elements of the budget that aims to determine the reasonableness of the workload and costs for a village fund project.

Research on the effectiveness of the application of ASB, especially in relation to village funds, is still very difficult to find. Most studies related to ASB are carried out in the context of the preparation of the APBN or APBD, the majority of which are research objects in OPD (regional apparatus organizations) or at the provincial and regency or municipal level regional governments in Indonesia. For this reason, the focus of our research will be exploratory. Many factors influence the effectiveness of ASB compilation, namely human and non-human aspects. Both of these aspects contribute to the effectiveness of the ASB

Theoretical Foundation

ASB Basic Concept (Shopping Standard Analysis)

In the concept of public finance, every program and activity should have a maximum impact on the welfare of society. This can be achieved if the process of planning, budgeting, implementation, administration and supervision (monitoring and evaluation) runs effectively and efficiently. The budgeting process is one stage that aims to bring together plans and budgets (programs / activities with costs / spending). One form of document in the budget related to the implementation of a project is the budget and cost plan (RAB).

Effective and efficient RAB can be achieved if using the ASB concept (standard shopping analysis). The term ASB, was formerly referred to as the Shopping Analysis Standard (SAB), which was first mentioned in Government Regulation No. 105 of 2000 concerning the management and accountability of regional finance. And then in Law No. 32 of 2004 concerning Regional Government in Article 167 paragraph (3), the term SAB is replaced by ASB. Then Law No. 32 of 2004 (which is the result of the revision of Law No. 22 of 1999) was revised again by the issuance of Law No. 23 of 2014 concerning regional government, which continues to use the term ASB in article 298 paragraph (3) (Susenohaji, 2018).

Village funds financed by the APBN must adopt these laws and regulations. And that means that every project in village funds must implement the ASB principle effectively. and efficient. Basically, ASB is a fairness assessment of workload and costs for carrying out a project or activity (PP no 58 of 2005, article 39 paragraph 2, and Mulyadi, 2007). ASB is also a standard for analyzing the budget or cost (RAB) of a project, so that output or outcomes of the project or activities to be carried out can be achieved efficiently and effectively. The keywords of ASB are the fairness aspects of the burden and costs that will be used in a project.

Basic Things Related to ASB

ASB as a fairness assessment of both the workload and costs of a project, is closely related to the performance approach (BPK, 2005). A performance-based budget will try to optimize the realization of output and outcomes of a project. As a method of fairness assessment, the ASB has several elements, namely: there are activities or projects, cost drivers, standard costs or expenditures, and basic expenditure calculations. For activities or projects, the definition must be clear and urgent for the community. But many cases often the activities carried out are not urgent and without any reason or argument why the activity was carried out (Darmayasa, 2013).

For the cost driver can be an element: number of days, building area, duration and others. These cost drivers are different, which depends on the type of activity or project to be carried out. Determining the cost driver in the field, experienced many obstacles. One of them is the result of research from Susenohaji (2018) that an activity has only one characteristic so that a single cost driver value is used. For standard costs can be in the form of standard general and special costs. For standardization of expenditure, it involves elements: volume, standardization of total expenditure and standardization per unit of expenditure. To standardize shopping, it can be done in various ways, one of which is by conducting a survey.

Performance-based budget and ASB

Performance-based budgeting is basically linking between each rupiah issued with output and outcomes from an activity or project carried out efficiently, economically and effectively (Munir, 2003), Halim, (2007), Darmayasa (2013). in fact, the implementation of performance-based budgeting is not optimal, many problems are faced in the field such as: policy changes (technical level and format) and low community participation (Rahayu, Ludigdo, & Affand., 2007), resources, external provisions, and difficulties determining performance indicators, internal support (Dara, 2010). Statistically the implementation of performance-based budgets has not had a positive impact on the efficiency of financial performance of local governments

(Wutsqa, 2011). It is still more a formal aspect of the budgeting process, while more technical (the development of a system of measuring performance and difficulties in determining performance indicators) was not successful in the development of the implementation that occurred (Asmadewa, 2007).

Apart from several findings in the field, ASB is one of the important components that must be done to realize a performance-based budget, because the forming elements of a performance-based budget cover aspects: work unit, output or output, type of expenditure, performance, performance indicators, ASB, standard unit price or cost and minimum service standards and evaluation.

Benefit of ASB

The Standardized Shopping Analysis (ASB) is a very important instrument / method in budget planning accountability (Susenohaji, 2018). The efficient, effective and economical application of ASB will provide many benefits, namely: being able to reduce injustice and irregularities in the budget between similar activities between programs and between regional apparatus (Mahmudi, 2011), will reduce the impact of state financial inefficiencies (Local governments that do not implement ASB potentially experiencing various problems, they are: 1) The budget ceiling of activities in the PPAS is determined using "intuition" and the subjective interests of the budget team leader; 2) Difficult to assess the reasonableness of the workload and cost of an activity; 3) Two or more of the same activities receive different allocations; 4) Does not have a strong argument if "accused" of doing waste / inefficiency and 5) Budget preparation is delayed. (Susenohaji, 2018), ASB will be able to make public services run more optimally and optimally and create public service organizations that are smaller (small, efficient), faster (fast, effective), cheaper (cheap) and competitive. (Tangkowit et al, 2017).

In Government Regulation No. 58 of 2005 concerning Regional Financial Management, budgets based on work performance are based on: performance achievements, performance indicators, standard expenditure analysis, unit price standards, and minimum service standards. Among the components of a performance-based budget (ABK), Performance Indicators, Minimum Service Standards, and ASB are very important budgeting instruments. This is due to the injustice and irregularities of the budget between similar activities between programs and between SKPD, which are caused by: (1) Unclear definition of an activity, (2) Difference in output of activities, (3) Difference in duration of implementation, (4) Differences resource requirements, (5) Diverse treatment of objects or details of object shopping (Tanjung 2010: 1).

The results of the Tangkowit et al (2017) study, found that: 1. Benefits of Standard Shopping Analysis (ASB) so that the budget is efficient and effective. 2. Regional Work Unit (SKPD) which should play a role in implementing ASB with the direction of TAPD. 3. With the ASB the preparation of the RKA-SKPD will be faster than before the ASB was implemented. 4. The stages of discussion of the RKA-SKPD to the Regional Budget Draft are often late from the stipulated time. With the existence of ASB can improve the Administration more orderly. Many benefits from ASB in preparing RAB are:

1. If there is no ASB in the RAB, the RAB tends to be determined using "intuition".
2. Fairness of workload and costs and volumes in ASB, the value of a project is difficult to know, which can lead to fertile corruption practices (budget mark-up)
3. The preparation and determination of the RAB becomes subjective
4. It will not happen that if there are two or more of the same activities get a different allocation
5. The preparation of the RAB is late
6. Does not have a strong argument if "considered" to do waste.

Based on the above arguments, in general ASB will have benefits such as: (1) making it easy to determine the reasonableness of costs or expenditure of a project (2) minimizing irrelevant expenditure that causes budget inefficiencies (3) the budget will be based on more clear and systematic standard performance measures (4) Determination of the cost allocation for an activity becomes more objective and rational. (5) budgets can be made faster.

ASB and RAB (Budget Plan)

RAB (budget plan) is a detailed plan of costs, volumes and resources used in a project). To compile an effective RAB, it must be based on a standard shopping analysis system, so that the unit of cost is in accordance with real conditions and is easily accountable. This is in accordance with PP No. 58/2005 Article 39 paragraph (2): Budgeting based on work performance is based on performance achievements. performance indicator. standard shopping

analysis. unit price standard. and minimum service standards. and Permendagri No. 13 of 2006 Article 93 (1 & 4) = Article 39 paragraph (2) & (4) PP No. 58/2005; Permendagri 13 of 2006 Article 89 Letter e: "Documents as attachments include KUA, PPA, APBD account code, RKA-SKPD format, analysis of expenditure standards, and unit price standards".

ASB encourages costing and budget allocation for each work unit activity to be more logical and encourages continuous efficiency. This will have a positive impact on the preparation of the RAB for a village fund project. ASB effectiveness is achieved because there will be benchmarking of unit costs per output and best practices in activity design. In line with this, the implementation of ASB in the budget system has many benefits, namely:

1. Determination of budget ceiling and the amount of allocation for each activity becomes objective (no longer based on "intuition")
2. Can determine the reasonableness of costs for carrying out an activity
3. Minimizing unclear expenditures that cause budget inefficiencies.
4. Determination of the budget based on clear performance benchmarks
5. Budget preparation is more timely.
6. ASB provides certainty of maintaining the relationship between input and output (performance target)
7. Having a strong argument if "considered" to do waste

Technical Aspects of Effective ASB Compilation: Assessment of Fairness of Workloads and Costs

The main objective of an effective ASB is so that the workload and costs of an activity or project meet the element of reasonableness. So that the effective ASB is ASB which fulfills two main requirements, namely effectiveness in the aspect of fairness assessment of workload, and fairness assessment of costs.

Aspects of Fairness Assessment workload related to village funds. In order to create effectiveness in the fairness of the workload in a village fund project project, ASB should: link the proposed activities or projects with priorities in the planning document in the village, synchronize village fund projects with village authority and increase village capacity in implementing project fund projects village. As for the effectiveness of the fairness of the cost assessment, ASB should: be able to associate the budgeted costs with the target of performance achievement (standard costs), be able to link the cost standard with the prevailing price and be able to link the budgeted costs, target performance achievement with funding sources.

Use of the ABC Approach in ASB

One approach that can be used in the preparation of ASB is the Approach to Activity Based Costing (ABC) is a technique for quantitatively measuring the costs and performance of an activity (the cost and performance of activities) as well as the allocation of resources and costs. good by. Operations and By. Administrative. The ABC approach aims to improve the accuracy of the cost of providing goods and services produced by calculating fixed costs and variable costs (cost variables). Where $\text{Total Costs} = \text{Variable Costs} + \text{Fixed Costs}$. In ABC, the evaluation and assessment process are based on costs per activity and is not based on gross allocations (gross allocations) in an organization or work unit and includes overhead costs (overhead costs) into activities that are actually used to produce output.

Steps to Initiate Shopping Standard Analysis (ASB)

In order for the ASB to be effective, there are several initial steps that must be taken, namely: (1) preparing basic data or initial information regarding the activities or projects that will be carried out (2) identifying the types of activities by looking at the similar output and cost drivers. (3) Identify variables that affect spending on certain types of activities. This can be done using a simple regression approach (OLS). (4) do simulations for various possible independent variables. Enter the Min-Maks value based on deviation. (5) calculating the fairness of expenditure allocations per type of expenditure for each activity.

Human Aspects in ASB

ASB as a process ranging from planning, socialization, implementation to supervision will involve the human element. From the aspect of ASB planning, the involvement of many of these parties is required by legislation because ASB is able to provide more equitable and accountable budget allocations and focuses on achieving performance targets (Susenohaji, 2018).

However, in the field, for the implementation of ASB, there are still many obstacles, especially related to human aspects, namely: Lack of socialization, human resource capacity and coordination among stakeholders are the main obstacles to effective ASB implementation (Maharshiyam, 2015: 12), lack of ASB information, different perceptions, low aspects of disposition or attitude, lack of leadership commitment, low quality of human resources, lack of expertise, unsupportive educational background, low learning willingness, lack of experience, lack of technical training / courses / training related to ASB, and lack of ASB implementation control (Tangkowit et al, 2017), and are less able to predict risk in the future so as to create budgetary slack (Abdullah, Warokka & Kuncoro, 2011).

Non-human Aspects in ASB

Non-human aspects are regulatory, policy, technical, social, technological and other relevant aspects, which play a role in the planning, socialization, implementation and supervision of ASB in the field. This non-human aspect is very influential on the success or failure of manufacture until the application of ASB in the field. Changes in spending policies that cannot be anticipated by existing ASB (Oktaria, 2011), completeness of the legal basis (Maharshiyam, 2015: 12) and (Tangkowit et al, 2017), readiness in facing technological and information developments, ASB standard models, instructions technical detail and application of ASB (Tangkowit et al, 2017).

Previous Research

Lengkong, et al. (2017) in his research on village funds explained that the village fund program is a government program funded by the National Budget to develop villages and increase village authority in regulating village economic development in accordance with the mandate of Law Number 6 of 2014, but since the Dana program Villages are run in 2015, there are several problems including the deduction from the district government; deviation of village funds; administrative problems and so on. This research is to identify the actual problems that exist around the management and use of village funds at the village and district levels.

This study designed and assessed 4 dimensions of village funds, namely Financial Management, Development of Village Infrastructure, Community Empowerment, and Fraud. The results showed that in the first dimension Minahasa District had the highest score with a value of 2.75, followed by North Minahasa and South Minahasa Districts with scores of 2.54 and 2.53 respectively. In the dimensions of the Village Infrastructure Facility Development, it can be seen that the Village Fund tends to be focused on funding the construction of Transportation Sarpras such as village roads. For the Community Empowerment dimension, the villages studied tend not to fund a lot of community empowerment programs. From the total maximum average value that can be obtained is 4, villages in North Minahasa District only score 1.76, South Minahasa 1.75, and Minahasa 2.03. For the Dimension of Fraud there are 8 villages that use the Village Fund to fund programs that are not prioritized or that are included in the existing provisions.

Research Method

The research design used was exploratory research. The type of data used is interval data with the lowest range of the highest 1 value. For the data sources used are primary and secondary data. Secondary data used are data related to the budget of each village in the coastal area in Likupang Barat District, Kema District, and Wori District in North Minahasa District in utilizing village funds. For primary data obtained from questionnaire shared. Data collection method using questionnaire method and documentation the population in this study were all village communities who were directly and indirectly involved in the process of preparing RAB in North Minahasa Regency. While for the sample size used a number of 32 respondents. The sampling technique used was accidental sampling. The respondents in the study were parties involved in the preparation of village funds ASB, namely old law, village officials, TPK Team and other relevant village institutions.

The dimensions of this study are divided into three main components, namely: Dimensions of human aspects, non-human aspects and effective ASB. For variable variables used related to human aspects are:

1. High Integrity (M1)
2. Reliable Knowledge handal (M2)
3. Being able to determine the priority of the project to be carried out (M3)
4. Have many experiences (M4)
5. Being able to cooperate with others (M5)
6. Good leadership (M6)
7. Being able to work on time (M7)
8. The ability of planning (M8)
9. The ability to organize (M9)
10. High commitment (M10)
11. The ability to coordinate (M11)
12. Hold daily meeting to control (M12)
13. High competence (M13)
14. Technique capability (M14)
15. Good skill of communicating (M15)
16. The ability to delegate the authority (M16)
17. The ability to adapt and change in project (M17)
18. Motivation expert (M18)
19. The ability to cooperate (M19)
20. The running function of the sub-district head (M20)
21. The running of the supervision function from the sub-district head (M21)
22. The function of guidance from the village head is running (M22)
23. The running of the supervisory function from the village head (M23)

For non-human aspects, the variables used are:

1. Support regulations and laws and regulations (NM1)
2. The standard calculation model (NM2)
3. Technical guidance (NM3)
4. Administrative sanctions (NM4)
5. Technical personnel (NM5)
6. Companion personnel (NM6)
7. Salary (NM7)
8. Approval from village head (NM8)
9. Political interest of the village head (NM9)
10. Projects development technology (NM10)
11. Village Head Decree for TPK Team (NM11)
12. Administrative aspects of ASB (NM12)
13. People's support (NM13)
14. Support of village institutions (NM14)
15. Support from village leaders (NM15)

For aspects of the effectiveness of applying ASB, the variables used are:

1. in accordance with regulations / regulations / regulations (ASB1)
2. Defined clearly (ASB2)
3. cost driver (shopping controller) (ASB3)
4. basic shopping calculation (ASB4)
5. cost standard (input) (ASB5).
6. volume standardization (ASB6)
7. market price checking (ASB7)
8. easy to apply (ASB8)
9. easy to update the data (ASB9)
10. ASB can be used as a reference model in the future (ASB10)
11. Generally accepted aspects (ASB11)
12. Fluctuations in market prices of materials (ASB12)
13. activity based costing (ASB13)
14. plan for procurement of goods / services (ASB 14)
15. Costs in accordance with the conditions at work (ASB15)
16. according to village priorities / needs (ASB16)
17. drawing a simple work plan / project sketch (ASB17)
18. Approval or stipulation of ASB (ASB18)
19. Empowering local human resource (ASB19)
20. Effective project workmanship controls (ASB20)

The analysis technique used is exploratory factor analysis and multiple regression. For assistive software, use SPSS.

Discussion

Analysis Result

Factor Analysis Model: Human Aspects

From the results of the processed data obtained 10 factors that shape human aspects in the effectiveness of the Village Fund ASB preparation, namely: Factor 1: consists of loading variables: High commitment (M10), Has a lot of experience (M4), Able to work on time (M7) and Reliable knowledge (M2). This factor is named: "commitment". Factor 2: consists of loading variables: High competence (M13), Coordination ability (M11), Ability to delegate authority (M16), Path of guidance function from sub-district head (M20) and Frequent daily meeting meetings for control (M12). This factor is named: "competence". Factor 3: consists of loading variables: Adaptability capability for changes in the project (M17) and Path of supervision function of the village head (M23). This factor is named: "adaptation". Factor 4: consists of loading variables: Able to work with other parties (M5) and be able to determine project priorities to be carried out (M3). This factor is named: "cooperation". Factor 5: consists of loading variables: Technical capability (M14). This factor is named: Technical Capability. Factor 6: consists of loading variables: Path of the supervision function of the Camat (M21). This factor is named: Sub-district Monitoring Function. Factor 7: consists of loading variables: Organizational ability (M9). This factor is given the name: Ability to organize. Factor 8: consists of a loading variable: The path of the guidance function of the village head (M22). This factor is named: Village Head Fostering Function and Factor 9: consists of loading variables: Plotting ability (M8). This factor is named: Ability to plan.

Factor Analysis Model: Non-human Aspects

From the results of the processed data obtained 5 factors that shape the non-human aspects in the effectiveness of the Village Fund ASB preparation, namely: Factor 1: consists of variable loading: Support for regulations and legislation (NM1), Support of village leaders (NM15) and technical personnel (NM5). This factor is named: regulation. Factor 2: consists of loading variables: Approval from village head (NM8) and broad community support (NM13). This factor is named: Village support. Factor 3: consists of loading variables: Administrative aspects of ASB (NM12). This factor is named: administration. Factor 4: consists of loading variables: Wages / salaries (NM7) and technical Instructions (NM3). This factor is given the name: wages / salary and Factor 5: consists of loading variables: Support of village institution institutions (NM14). This factor is named: Village Institution.

Factor Analysis Model: The Effective ASB

The BTS value indicates that the probability value is 0.000 and chi square is 280. Therefore, the factor analysis model obtained fulfills the requirements / feasibility of the model. KMO value of 0.403 values is still below standard. The results of the analysis found that there were 7 new factors formed from the initial variables of the study. The seven new factors above meet the criteria because they have an eigen value above 1.

From the results of the data, 7 factors form the effectiveness of the Village Fund ASB preparation, namely: Factor 1: consists of variable loading: standard cost (input) (ASB5), cost driver (ASB3) and clearly defined (ASB2). This factor is named: standard input cost Factor 2: consists of variable loading: effective project workmanship control (ASB20), ASB can be used as a reference model in the future (ASB10) and market price checking (ASB7). This factor is named: control device. Factor 3: consists of a loading variable: activity-based costing (ASB13), a picture of a simple work plan / project sketch (ASB17) and a plan for procurement of goods / services (ASB 14). This factor is named: ABC (activity-based costing). Factor 4: consists of loading variables: according to village priorities / needs (ASB16), expenditure calculation basis (ASB4) and local HR Empowerment (ASB19). This factor is named: according to village priorities. Factor 5: consists of loading variables: generally valid aspects (ASB11) and material market price fluctuations (ASB12). This factor is named: generally accepted. Factor 6: consists of loading variables: Approval or ASB determination (ASB18). This factor is named: Approval or determination and Factor 7: consists of loading variables: easy to update data (ASB9) and easy to apply (ASB8). This factor is named: easy to update data.

Discussion of Results of Human Factor Analysis

Based on the results of the analysis, the dimensions that shape human factors are commitment factors. Commitment in the planning process is the main requirement. Without high commitment, the ASB will not be effective. Commitment is basically an agreement or attachment to doing something, so when the parties involved in drafting ASB have a high commitment, there will be a real need to make ASB effective.

Competence. Competence is basically authority or power to determine or decide something. The authority in drafting the ASB must be clear so that it is easily accountable.

Adaptation. the ability of the parties involved in preparing ASB to adapt to future conditions will greatly determine the quality of the contents of the ASB. ASB as a standard will be influenced by conditions in the future and without the adaptability of the compiler, the flexibility of ASB will be very limited in the future.

Cooperation. Collaboration as a team will be very helpful in providing an explanation of other aspects related to the preparation of the ASB. In order for the application of ASB to be effective, it requires a collaboration of both compilers and advisers because basically an effective ASB will require a lot of input from various disciplines and experiences.

Technical capability. Technical capabilities in the preparation and application of ASB will make ASB effective. Technical capability in predicting workload and costs so as to fulfill the element of reasonableness requires special or specific skills.

Sub-district supervision function. The sub-district head as the sub-district leader has a strong supervisory role in all aspects of village funds. Sub-district supervision that involves agencies under their authority will make the preparation and implementation of ASB effective.

Organizing skills. Organizational ability is crucial in its role in all aspects of ASB. this is due to both the planning and implementation and supervision of ASB requiring the involvement of many people and the organizing capacity of the drafting team to have a positive impact on the effectiveness of the ASB implementation.

The function of fostering the village head. The village head as the village leader has a strong supervisory role in all aspects of village funds. Supervision of village heads involving agencies under their authority will make the preparation and implementation of ASB effective. Besides that the main person responsible for village funds in the village is the village head.

Planning ability. Effective ASB will be initiated by an effective planning process. Without well-organized planning activities, the ASB arrangement will not be optimal. The drafting team that has the ability to plan will be able to provide optimal results for both the preparation and application of ASB.

Analysis Result of Non-Human Factors

Based on the results of the analysis, the dimensions that shape human factors are

Regulation. Definite regulatory support from both the aspects of the preparation and application of ASB on the APBD side in general and in village funds in particular, must meet and support. Basically, the regulatory foundation regarding the application of ASB has existed but has not been disseminated to village communities in the preparation of village funds ASB.

Village support. ASB for village fund projects will be successful if supported by the village in general. This is logical because the benefits of village funds through the implementation of village fund projects will provide the benefits of optimal public services in the village and this can be achieved if the ASB can be effectively implemented. And the effective implementation of ASB requires the participation of many parties in the village.

Administration. ASB as a document in supporting performance-based budgets needs to be supported by effective administrative aspects. This administration, from planning to approval, without good administration, the application of ASB will be ineffective.

Wages / salary. As a TPK team, there is expenditure on wages and salaries. One of the roles of the TPK team was to plan the village fund project and from the results of the planning, documents such as the RAB and SAB (which were used to compile the RAB) for the village fund project were needed.

Village institution. The support of customary institutions and village government institutions will support the effectiveness of ASB implementation in the field. Village institutions basically represent the support of all village communities. So that it is very important for the support of village institutions for the effectiveness of implementing ASB.

Analysis Result of effectiveness of the application of ASB Factor

Based on the results of the analysis, the dimensions that shape the effectiveness of the ASB are factors:

Standard input costs. One of the fairness assessments of costs in ASB is to use standard input costs. The availability of regulations and technical instructions on input costs will facilitate the preparation and application of ASB. But the obstacle in the field is knowledge through market surveys for all costs that arise from a project that is still low. Understanding of market prices through surveys is also still significant.

Control device. ASB as a control tool in the workmanship is related to the accountability of expenses for the costs in the RAB. The more the ASB plays a role as a control device, the more effective the application of the ASB.

ABC (activity-based costing). This approach is best for determining cost behavior per item of expenditure related to activity. The higher or often ASB uses the ABC approach, the more effective the content and application of ASB in the field.

According to village priorities. Effective ASB is ASB which is used to finance project projects which are an urgent need of the village community. It is true that the stage in the effective preparation and implementation of the ASB is that the activity must be important, really needed (priority) and clearly defined. So, if the project to be compiled by ASB is a village priority, the application of ASB will be effective.

General applies. This trait shows that effective ASB is ASB which can be used for several activities or the same project. So, for the same project no new ASB is needed anymore. The higher this ability, the more effective the ASP will be in the preparation and application.

Approval or stipulation. Approval and determination show that ASB is formal so it needs to be obeyed when it has been compiled. In order for Effective Asb to be applied, the time and process of approval and appraisal should be fast, so as not to delay the preparation of the RAB and the realization of the village fund project.

Easy to update data. The model used in estimating costs in the ASB should be easily updated in accordance with the needs of the village fund project. ASB, which is easily updated, will provide good effectiveness for its application.

Conclusion

Based on the results of the analysis, the conclusions are formulated as follows:

1. Dimensions or factors that shape the human aspect in the effectiveness of the application of ASB are commitment factors, competency, adaptation, collaboration, technical capability, sub-district supervision function, organizational skills, village head development and planning ability.
2. The dimensions or factors that shape the non-human aspects in the effectiveness of the application of ASB are Regulatory factors, Village Support, Administration, Wages / salaries and Village Institutions.
3. The dimensions or factors that shape the effectiveness of the application of ASB are factors: Standard cost of inputs, control tools, Abc (activity-based costing), according to village priorities, general applicability, approval or determination and easy updating of data

Suggestions

Based on the conclusions, the following are suggested:

1. Strong commitment from the village head, sub-district head and regent and regulatory support from the North Minahasa District government, is urgently needed so that the ASB can be effectively applied to the preparation of the RAB so that village fund projects become more optimal in terms of output, outcomes and accountability.
2. Technical guidance on standard input costs (standard costs), preparation of ASB and ABC (activity-based costing) models will greatly assist the preparation and application of effective ASB in the field.

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