

# Allocative efficiency pada reformasi pengelolaan keuangan negara dalam meningkatkan kualitas belanja di Kementerian Pertanian = Allocative efficiency in state finance management reform to improve spending quality in Ministry of Agriculture

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## Abstrak

Penganggaran merupakan aktivitas paling sentral dan berpengaruh terhadap seluruhaspek kegiatan pemerintah, yang salah satu tugasnya adalah mengalokasikan anggaran dengan tepat. Dalam prakteknya, walaupun pemerintah telah melaksanakan reformasi pengelolaan keuangan negara, proses pengalokasian anggaran yang dilakukan selama ini belum merefleksikan langkah-langkah dan mekanisme yang memenuhi prinsip-prinsip dalam reformasi penganggaran. Penelitian ini bertujuan untuk menganalisis allocative efficiency di Kementerian Pertanian yang tidak berjalan, serta menemukan rumusan allocative efficiency yang tepat agar dapat dicapai belanja berkualitas. Dalam penelitian ini digunakan paradigma post-positivisme dengan metode pengumpulan data secara kualitatif dan mengambil obyek kasus Kementerian Pertanian. Berdasarkan hasil penelitian diperoleh simpulan : i allocative efficiency tidak berjalan di Kementerian Pertanian disebabkan : a pengalokasian anggaran Kementerian Pertanian belum berdasarkan pada skala prioritas; b perencanaan penganggaran belum mencantumkan skala prioritas; c alokasi anggaran Kementerian Pertanian tidak sesuai dengan skala prioritas; dan d tidak adanya keterkaitan antara RPJMN, Renstra, RKP, Renja dan RKAKL/ DIPA; serta ii tidak adanya rumusan allocative efficiency yang tepat di Kementerian Pertanian, disebabkan : a Kementerian Pertanian belum melakukan realokasi anggaran dengan baik; b penerapan performance-based budgeting PBB baru sebatas terminologi dengan informasi kinerja yang belum dapat memberikan arah yang jelas dalam pelaksanaan anggaran, monitoring dan evaluasi kinerja penganggaran kurang dilaksanakan dengan baik serta penerapan standar biaya belum ideal; c pelaksanaan medium term expenditure framework MTEF tidak disiplin dengan pemahaman mengenai forward estimate masih kurang serta belum adanya titik temu antar top down dengan bottom up budgeting; dan d kelembagaan Kementerian Pertanian terkait penganggaran tidak mendukung pencapaian allocative efficiency.

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Budgeting is the most central and influencing activity of a whole aspects in the government that one of its duty is to allocate budget appropriately. In practice, the government has implemented a reform in state finance management. However, current process of budget allocating has not reflected measures and mechanisms that meet the principles in budgeting reform. This research aims to analyze allocative efficiency in Ministry of Agriculture that has not well performed and to determine the most appropriate formula of allocative efficiency in order to achieve a high quality spending. This research applies a post positivism paradigm that employs qualitative data collecting and Ministry of Agriculture as case object. This paper concludes that i allocative efficiency is not well implemented in Ministry of Agriculture, the reasons are a budget allocating in the Ministry has not based on scale of priorities b its budget planning has not included scale of priorities c budget allocation in the Ministry does not conform to the scale of priorities and d there is not a linkage on Medium Terms Plan, Strategic Plan, Annual Government Plan, Annual Plan and Budget Document

of Ministry of Agriculture ii a proper concept of allocative efficiency has not applied in the Ministry, due to a Ministry of Agriculture has not well reallocated its budget b performance based budget is implemented at a terminological level, which is defined as a performance information that cannot provide a clear direction in budget execution, moreover, monitoring and evaluation of the budget performance has not properly conducted and standard cost has not been ideally implemented c MTEF is not optimally implemented, since its understanding on the concept of forward estimate remains low and meeting point of top down and bottom up budgeting has not been established and d the budgeting institutions in Ministry of Agriculture do not support in achieving allocative efficiency.