Analysis of Output Costs Standard In The Framework Of Performance-Based Budgeting (Study On The Deputy For Prevention And Monitoring Of The Corruption Eradication Commission)

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Abstract:

This study aims to formulate the Special Output Cost Standards for the Deputy for Prevention and Monitoring of the Corruption Eradication Commission (CEC). The Special Output Cost Standards calculations are carried out using the Activity Based Costing (ABC) approach. This method is used because it is activity-based so it can be applied to public organizations and the values are more accurate. This study applies a qualitative descriptive method to explain the object of research qualitatively. Data were collected in three ways: interviews, observation, and document analysis. The locus of research is the Deputy for Prevention and Monitoring of the CEC, because it does not yet have a Special Output Cost Standards and the type of output can represent the duties of the CEC. The ABC method requires an analysis of business processes in order to effectively identify the activities required in achieving the output. The resulting Special Output Cost Standards is expected to be the best cost standard that can be implemented. The results of research on activities within the Deputy for Prevention and Monitoring found 4 outputs whose cost calculations have a little difference between the calculations of the ABC method and the realization of the previous 3 years, namely Registration of LHKPN, Examination of LHKPN, Determination of Gratuity Status and Carrying Out of The Study. These four outputs can be interpreted as having activities that tend to be the same each year, so it is necessary to propose their stipulation as Special Output Cost Standards.

Keywords: *Performance Based Budgeting, Output Cost Standards, Activity Based Costing*

1. Introduction

Public administration can be interpreted as the process of managing and regulating resources by the government or public organizations to achieve predetermined goals (Olsen, J. P., 2004). Resource management and management covers various aspects including human resource management, public financial management, operations management and public services. The aim is to ensure that resources are used effectively and efficiently to meet the needs of society and achieve public goals in a fair and transparent manner. The development of public administration in Indonesia is getting better, which is marked by more transparency and accountability in the management of public resources, especially since the reform period since 1998 until now (McLeod & Harun, 2014). The Indonesian government has carried out various public administration reforms oriented to the principles of good governance. One form of reform carried out is the emergence of a commitment in state financial management that is oriented towards the principles of efficient, economical, effective, transparent, and responsible by taking into account a sense of justice and propriety (Wahyurudhanto, A. 2020).

Commitment to orderly and regulatory compliance with state finances as a public resource was initiated by the issuance of Law No. 17 of 2003 related to State Finance

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(Suwanda, 2015). In the explanation, it is stated that there are 3 (three) main pillars in the national budgeting system, namely Unified Budgeting, Performance-based Budgeting and the Medium Term Expenditure Framework (medium term expenditure framework). The three pillars of budgeting are the embodiment of budget management according to the concept of value for money which is based on three main elements, namely economy, efficiency and effectiveness.

The Budget Work Plan of State Ministries/Institutions (RKA-KL) is made by considering the results of work, namely using limited resources to maximize benefits. State Ministries/Institutions must direct the results of activities and programs in accordance with the Government Work Plan (RKP) that has been determined (Ruslandi et al., 2020). Budgeting with an orientation to work results is a concept of Performance-Based Budgeting (PBK) which is the main approach of the three pillars of budgeting. In PP No. 90 of 2010 and PMK No. 71 of 2013 to realize PBK, three components are needed, namely performance indicators, cost standards and performance evaluation. In line with the concept of the PBK approach, cost standards are needed as a basis for making RKA-K/L. This is explained in the Minister of Finance Regulation No. 71 of 2013 related to Guidelines for Cost Standards, Cost Structure Standards, and Indexation in the Preparation of RKA-K/L. These cost standards consist of Input Cost Standards (SBM), Output Cost Standards (SBK) and Cost Structure Standards (SSB). Each Ministry/Agency is obliged to guide the budgeting mechanism according to the above rules, including the Corruption Eradication Commission.

The budget structure of the KPK consists of 2 major programs, namely the management support program and the corruption eradication program. In this study, we focus on the corruption eradication program which is the specific task of the KPK based on Law No. 19 of 2019 concerning amendments to Law No. 30 of 2002 concerning the Corruption Criminal Commission. The budget for the management support program is placed on the Secretary General consisting of 5 Bureaus. Meanwhile, the budget for the corruption eradication program is distributed to 5 Deputies including the Deputy for Prevention and Monitoring consisting of 5 Work Units, namely the Directorate of Registration and Examination of LHKPN, the Directorate of Gratification and Public Services, the Directorate of Monitoring, the Directorate of Anti-Corruption of Business Entities and the Deputy Secretariat (Schick, 1973).

From SPAN data for 2020-2022, the KPK budget each year has relatively increased in line with the needs of the organization in improving task implementation, as well as the budget at the Deputy for Prevention and Monitoring also increased from 2020-2022. SPAN data for 2020-2022 also shows that the budget for activities at the Deputy for Prevention and Monitoring that the additional budget was not offset by the addition of output achievements. Many activity costs are incurred but do not contribute directly to the achievement of the amount of output (output). So it is necessary to carefully identify each stage in achieving outputs. This stage must be the most efficient and effective activity so that the unit cost becomes small according to the principle of Activity Based Costing (ABC).

With the considerable variation in the cost per unit output (output) in each year, it can be said that the cost per unit has not been standardized. Based on this, it means that the KPK, especially the Deputy for Prevention and Monitoring, has not fully implemented PBK, especially in the Standard Cost of Output component.

2. Theoretical Background

Previous Research
The use of ABC in the public sector has been conveyed in several previous studies, including by Nunuy Nur Afiah (2010) in his research entitled Feasibility Prospects for Determining Cost of Services and Charging of Services in the Public Sector Using Activity Based Costing (ABC). This research conveys that the ABC method can be applied to the public sector and has more advantages and benefits. The ABC approach in cost analysis has been widely carried out, including by Rahmat Gunawijaya (2017) in a study entitled Evaluation of the Fairness of Activity Budgets through Analysis of Expenditure Standards with an Activity-Based Costing Approach at the Pontianak State Islamic Institute. The ABC method is useful for drafting activity budgets that are more effective, efficient, and in accordance with state financial regulations.

Said Iwan Kusuma (2019) conduct research on the Effect of SBK on the Budget Efficiency of Ministries/Institutions (Audit Agency). The results of the study showed an increase in the efficiency value of 33 BPK Perwakilan satker in the 2014-2017 period. Based on the results of this research, it is expected that the Ministry of Finance will continue to encourage Ministries/Institutions to increase the use of Special SBK.

Performance-Based Budgeting
Law No. 17 of 2003 related to State Finance states that state finance is defined as all obligations and rights of the state that have a monetary value and all things in the form of goods or money that can be owned by the state, in connection with the implementation of these obligations and rights. The country's economy must be managed obediently and regulated according to laws and regulations based on economic, efficient, effective, responsible, and transparent principles by upholding decency and justice.

As stated in Government Regulation No. 90 of 2010 related to the Preparation of Work Plans and Budgets of State Ministries/Institutions (RKA-K/L) and in Minister of Finance Regulation No. 208 of 2019, in preparing RKA-K/L should be used an approach of 3 (three) pillars of budgeting, namely: Medium-Term Expenditure Framework, Integrated Budgeting and Performance-Based Budgeting.

The Regulation of the Director General of Budget No. 4 of 2022 related to Technical Guidelines for the Preparation and Review of RKA-K / L and DIPA explains that the main principle of PBK operational implementation is that there is a strong relationship between budget allocations and work plans managed by K / L in accordance with their functions and / or government assignments with guidelines contained in national

planning documents. The planning documents are in the form of the National Medium-Term Development Plan (RPJMN) and Government Work Plan (RKP), as well as the Strategic Plan of State Ministries/Institutions and the Work Plan of Ministries/Institutions.

Standard Output Cost

Minister of Finance Regulation No. 232 of 2020 contains the Second Amendment to Minister of Finance Regulation No. 71 of 2013 concerning Guidelines for Cost Standards, Cost Structure Standards, and Indexation. The standard guidelines for these costs are:

a. Standard Input Cost: the unit cost specified in calculating the cost of output components (output);
b. Standard Output Cost: a certain amount of cost from output / sub output;
c. Standard Cost Structure: a limit set by the Minister of Finance for the basis for making RKA-K/L for a cost structure determined for a particular output/activity/program.

Output Cost Standards (SBK) include General SBK, which applies to some/all state ministries/institutions; and Special SBK, which applies only to one of the selected state ministries/agencies. The Standard Criteria for Output Costs are that they are repeated every year, have clear and measurable types / units and have fixed stages of activity. This SBK serves as:

a. the highest limit that must not be exceeded in the preparation of RKA-K/L;
b. Reference for Preparing Advanced Forecasts;
c. Basis for Indicative Ceiling Calculation of State Ministries/Institutions;
d. SBK calculation reference at different state ministries/institutions for similar outputs.

Business Process

Business processes are the description of the activities of the organization as a whole in order to achieve its goals (Alotaibi & Liu, 2016). The preparation of a business process map must be carried out by organizations including government agencies, with the aim of:

a. Able to carry out tasks and functions effectively and efficiently;
b. Easily communicate both to internal and external parties about the business processes carried out to achieve the vision, mission, and goals;
c. Have knowledge assets that integrate and document in detail the business processes carried out to achieve the vision, mission, and goals. These knowledge assets form the basis for strategic decision making related to organizational and human resource development, as well as performance appraisal.

Based on PermenPANRB No. 19 of 2018 in Article 2, it is explained that the preparation of business process maps portrays effective and efficient working relationships between organizational units as a reference for government agencies to work in accordance with the purpose of establishing the organization, so as to provide added value for stakeholders. The stages for the preparation of business process maps within government agencies are as follows:

1. Identify the scope of the organization to be mapped based on the mandate of the vision, mission, and goals.
2. Identify functions based on analysis of supporting documents and analysis of vision, mission, and objectives.
3. Each function that has been identified is further elaborated into several business processes to support the implementation of that function.

The preparation and analysis of business processes is part of the governance arrangement intended to improve the efficiency and effectiveness of clear, effective, efficient and measurable work systems, processes, and procedures in each government agency.

Value for Money (VFM)

The public sector is often seen as a hotbed of inefficiency, waste, a source of leakage of funds and institutions that always lose money. New demands arise for public sector organizations to pay attention to value for money in carrying out their activities. Value for money is a concept of managing public sector organizations based on three main elements, namely economy, efficiency and effectiveness (Mardiasmo, 2002). Economical is the acquisition of inputs of a certain quality and quantity at the lowest price. Economy is the comparison of inputs with input values expressed in units. Economics is related to the extent to which public sector organizations can minimize the input resources used, namely by avoiding wasteful and unproductive expenditures. Efficiency is the achievement of maximum output with a certain input or the use of low inputs to achieve a certain output. Efficiency is the comparison of output with inputs associated with performance standards or targets that have been set. While effectiveness is the level of achievement of program results with specified targets. Simply put, effectiveness is the comparison of outcomes with outputs.

Activity Based Costing System (ABC System)

The cost calculation method that is currently the most superior and widely used by business sector organizations is the ABC System. According to Mulyadi (2007), "ABC System is an activity-based cost information system". Because it is activity-based, this system can be applied to business sector organizations as well as to public sector organizations. ABC System not only focuses on calculating the cost of products/services, but also covers a greater perspective of cost efficiency through effective activity management. ABC System is considered superior because it focuses more on efficiency and effectiveness in the activity process, while TCM prioritizes short-term financial performance. The concept of ABC System philosophy is explained in Figure 1 below:
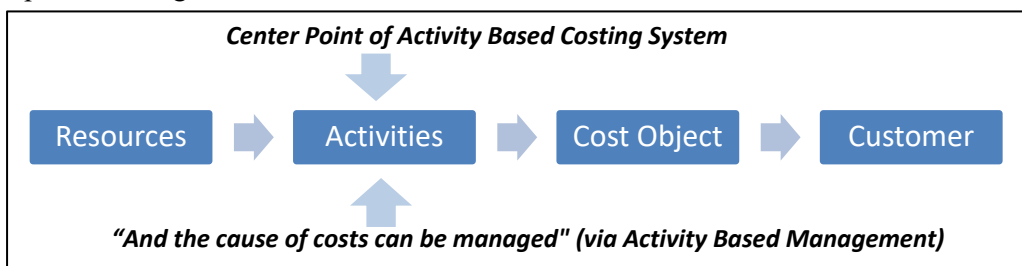
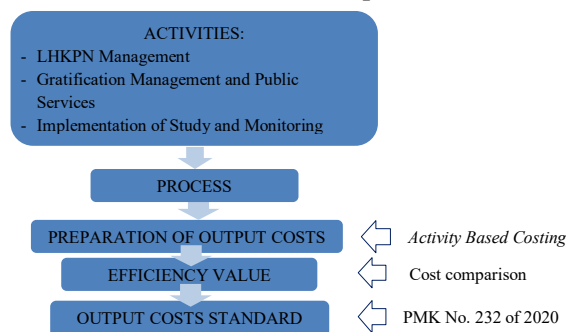**Figure 1. The philosophy on which the ABC System is based**

Two basic beliefs on which ABC System is based:
1. *Cost is caused*, Costs arise because there is a cause, namely activity.
2. *The causes of cost can be managed*, The cause of the cost is activity, manageable.

ABC System design includes three stages (Mulyadi, 2007), namely: *Business Proses Analysis (BPA), Activity Based Process Costing (ABPC)* dan *Activity Based Object Costing (ABOC).*

Thinking Framework
Briefly, the flow of the research framework is depicted in the following Figure:

ACTIVITIES:
- LHKPN Management
- Gratification Management and Public Services
- Implementation of Study and Monitoring

PROCESS

PREPARATION OF OUTPUT COSTS   *Activity Based Costing*

EFFICIENCY VALUE   Cost comparison

OUTPUT COSTS STANDARD   PMK No. 232 of 2020

Figure 2. Research Framework of Thought
Source : Mardiasmo (2002) : Public Sector Accounting, Mulyadi (2007) :
Activity Based Costing System (ABC System)

3. Methodology

The research method used is qualitative research method, to describe more deeply about the business process of activities so that the purpose of research to obtain the amount of Special SBK can be done more accurately. This Special SBK calculation uses the Activity Based Costing (ABC) method approach. This method is applied because it is activity-based so that it can be applied to public sector organizations and the causes of costs can be managed so that they are considered more efficient. In this study, data collection techniques were grouped into two types, namely primary data, information obtained first-hand which was combined directly from the source, namely from interviews and field observations. In this study, interviews were conducted with related informants, namely: Functional Budget Analyst Expert: 1 person, to obtain information related to the mechanism for making, submitting and determining SBK values and Functional Corruption Eradication Analyst Expert: 4 people, to obtain information related to business processes of work unit activities within the KPK Prevention and Monitoring Department. While secondary data, in this study, is used as supporting data, including in the form of: regulations related to budgeting, budget realization documents and output achievement realization, work unit business process documents, related previous research documents and other literature related to Analysis Based Costing (ABC) methodology.

The scope of this research is the Corruption Eradication Program within the Deputy for Prevention and Monitoring of the KPK, namely: LHKPN Management, Gratification Management and Public Services, Implementation of Studies and Monitoring and Anti-Corruption Management in Business Entities. Determination of this scope by considering that the type of output (output) of these activities can represent the tasks of the KPK, including the task of coordination, supervision, and enforcement.

4. Empirical Findings/Result

The Directorate of PP LHKPN in accordance with KPK Regulation No. 7 of 2020 concerning the Organization and Work Procedures of the KPK in Article 47 paragraph 1 has the task of carrying out corruption prevention through registration, announcement and examination of LHKPN. Business process documents for LHKPN management activities are divided into 3 sub-activities, namely harmonization and socialization of policies, LHKPN registration and LHKPN examination. However, for outputs in budget documents, there are only 2, namely registration and examination of LHKPN. Harmonization and socialization budgets are included in the registration output. In general, based on the results of interviews, observations and business process documents, the stages of LHKPN Management activities are divided into the following:
a. Harmonization of LHKPN Policy, with work stages consisting of: work planning, implementation of activities and reporting of activities.
b. LHKPN registration, with working stages consisting of: account registration, document receipt, document verification and LHKPN announcement
c. LHKPN examination, with working stages consisting of: inspection planning, inspection implementation and inspection report

Gratification Management and Public Service
The Directorate of Gratification and Public Services in accordance with KPK Regulation No. 7 of 2020 concerning the Organization and Work Procedures of the KPK in Article 48 paragraph 1 has the task of carrying out corruption prevention through receipt of reports, handling gratuities and monitoring public services. Business process documents for Gratification Management and Public Service activities are divided into 5 sub-activities, namely: handling gratification reports, anti-gratification education and publication, monitoring and evaluation of gratification control implementation, detection of gratification events and increasing transparency of public services. However, in the budget document there are only 4 outputs, namely determination of gratification status, examination and detection of gratification, implementation of gratification control and monitoring of public services. For the budget, education and anti-gratification publications are included in the output of the implementation of gratification control and public services (Paranata, 2022).

In general, from the results of interviews, observations and business process documents, the stages of Gratification Management and Public Service Monitoring activities are divided into the following:

a. Handling of Gratification Reports, with working stages consisting of: receipt of reports, determination of report status, management of gratification objects and announcements to TBN
b. Anti-Gratification Education, with work stages consisting of: work planning, implementation of activities and activity reporting.
c. Gratification Inspection / Detection, with work stages consisting of: inspection / detection planning, inspection / detection implementation and inspection / detection reports.
d. Implementation of Gratification Control, with work stages consisting of: making monitoring and evaluation criteria, assisting program implementation, verifying assessment documents and submitting monev results.
e. Public Service Monitoring, with work stages consisting of: management of public service platforms and handling public service complaints.

Implementation of Study and Monitoring
The Monitoring Directorate in accordance with KPK Regulation No. 7 of 2020 concerning the Organization and Work Procedures of the KPK in Article 49 paragraph 1 has the task of carrying out corruption prevention through the study and monitoring of government administration in an anti-corruption perspective. In the budget document, the number of activity outputs consists of 2, namely corruption prevention studies and follow-up monitoring, recommendations for study results. Business process documents show that the Implementation of Studies and Monitoring activities is divided into 3 sub-activities, namely the implementation of studies, monitoring or piloting the results of studies and dissemination of study results.

In general, from the results of interviews, observations and business process documents, the stages of the Study and Monitoring activities are as follows:
a. Implementation of the Study, with work stages consisting of: preliminary studies, data and information processing, preparation of study reports and submission of recommendations for study results.
b. Monitoring of Study Results, with work stages consisting of: preparation of action plans, monitoring of action plans, preparation of monitoring reports and submission of monitoring results reports.
c. Dissemination of Study Results, with work stages consisting of: work planning, implementation of activities and activity reporting.

Anti-Corruption Management of Business Entities
The Directorate of Anti-Corruption of Business Entities (AKBU) in accordance with KPK Regulation No. 7 of 2020 concerning the Organization and Work Procedures of the KPK in Article 50 paragraph 1 has the task of carrying out corruption prevention through the development of work culture, regulations and systems as well as the implementation of anti-corruption accreditation in Business Entities. Business process documents show that the Anti-Corruption Management activities of Business Entities are divided into 3 sub-activities, namely: Implementation of Guidelines for Corruption Prevention in Business Entities, Evaluation of the Anti-Corruption System in Business Entities and Monitoring of the Anti-Corruption System in Business Entities. However,

in the budget document, the three activities become one output, namely mapping, guidance and monitoring in the business sector (Zaum & Johnson, 2012).

In general, from the results of interviews, observations and business process documents, the stages of Anti-Corruption Management of Business Entities activities are as follows:
a. Implementation of Corruption Prevention Guidelines, with work stages consisting of: work planning, activity implementation, activity reporting and follow-up monitoring.
b. Anti-Corruption Evaluation in the Business Sector, with work stages consisting of: work planning, evaluation implementation, report preparation and recommendation submission.
c. Anti-Corruption Monitoring in the Business Sector, with work stages consisting of: preparation of action plans, monitoring of action plans, preparation of monitoring reports and submission of monitoring results reports.

Business Process Analysis Resume
The results of business process analysis in these 4 activities can show that the stages of activities in the business process document can describe the duties and functions of each Directorate based on KPK Regulation No. 7 of 2020 concerning the Organization and Work Procedures of the KPK. The stages of activity implementation can be seen in the following table:

Table 1. Stages of Activity Implementation

No	ACTIVITIES	OUTPUTS / STAGES
1	LHKPN Management	LHKPN Registration : - Account registration - Document receipt - Document verification - LHKPN announcement
		LHKPN Examination : - Inspection planning - Implementation of inspection - Inspection report
2	Gratuity Management and Public Services	Gratuity Status Determination: - Report receipt - Report status determination - Management of gratification objects - Announcement on TBN
		Gratification Inspection / Detection : - Check/detection planning - Inspection/detection implementation - Check/detection report
		Implementation of Gratification Control Program: - Making monitoring and evaluation criteria - Assistance in program implementation - Verification of assessment documents - Submission of monev results
		Public Service Monitoring: - Public service platform management - Public service complaint handling

3	Implementation of Study and Monitoring	Study Implementation: - Preliminary studies; - Data and information processing; - Preparation of study reports; - Submission of recommendations on study results.
		Monitoring of Study Results: - Preparation of action plan - Monitoring of action plan - Preparation of monitoring report - Submission of monitoring results report
4	Anti-Corruption Management in Business Entities	Mapping, guidance and monitoring in the business sector: - Implementation of Corruption - Prevention Guidelines - Anti-Corruption Evaluation in the Business Sector

Resources Input
LHKPN Management
LHKPN management activities, especially in the output of registration of activities, in general every year are always the same. Technical guidance activities that were previously carried out offline are now more online through video conferencing and registration procedures are also available on the YouTube channel. Working meeting activities at the registration stage are more towards re-collecting Mandatory Report (WL) data at the agency and submitting new policies/regulations. LHKPN examination activities are more varied, especially in the context of collecting data and information. If the information from the examiner is not valid enough, the information will be extracted again either through field checks or from other informants. Field checks in each region also require different budgets, especially if field checks are carried out at many points. Resource mapping in LHKPN Management Activities can be seen in the following table:

Table 2. Resource Mapping in LHKPN Management Activities

NO	STAGES	ACTIVITY	RESOURCES
	Pendaftaran LHKPN		
1	Account registration	• Technical guidance • Account notifications	• SMS notifikasi • Lisensi *Video conference* • Business travel packages
2	Document Acceptance	• Review compliance levels • Document management	• Support personnel
3	Document Verification	• Document completeness check • Property fairness analysis • Repair request	• Supporting materials
4	LHKPN Announcement	• Report generation • Announcement via e-Announcement	• Supporting equipment
	LHKPN Examination		
1	Inspection planning	• Collection of preliminary information • Preliminary analysis • Creation of an examination proposal	• Supporting materials
2	Implementation of the inspection	• Data and information collection • Data analysis • Request for clarification	• Expert resource person • Official travel package

NO	STAGES	ACTIVITY	RESOURCES
		• Field checking	
3	Inspection report	• Discussion of examination results • Report making • Report submission	• Supporting equipment

Source : Field Observation

Gratification Management and Public Service Monitoring

Gratification Management and Public Service Monitoring activities have quite a lot of outputs, namely there are 4 (four). Of the four outputs, only the Gratification Status Determination output whose activities are generally always the same. Gratification objects from outside the region that have been determined to be state property can be sent to the KPK or submitted directly to the Ministry of Finance through the State Wealth and Auction Service Office (KPKNL) in the region.

As for the other three outputs, there are field checking activities which of course require different budgets in each region, especially if the checks are carried out at many points. Field checks cannot be done online, it must be direct observation (Lofland, et al., 2022). Resource mapping in Gratification Management and Public Service Monitoring Activities can be seen in the following table:

Table 3. Resource Mapping in Gratification Management Activities and Public Services

NO	STAGES	ACTIVITY	RESOURCES
	Gratuity Status Determination		
1	Report receipt	• Document completeness check	• Supporting materials
2	Report status assignment	• Document analysis • Request for clarification • Drafting of a Decree	• Lisensi *Video conference* • Supporting equipment
3	Management of gratification objects (goods / money)	• Acceptance • Administration • Handover to Ministry of Finance	• Support personnel • Official travel packages
4	Announcement on TBN	• TBN Input Dummy • Review TBN • TBN Issuance	• TBN at Perum PNRI
	Gratification Inspection / Detection		
1	Inspection / detection planning	• Collection of preliminary information • Preliminary analysis • Creation of an examination proposal	• Supporting equipment
2	Implementation of examination / detection	• Data and information collection • Data analysis • Request for clarification • Field checking	• Expert resource person • Official travel package
3	Inspection/detection report	• Discussion of examination results • Report making • Report submission	• Supporting materials
	Implementation of Gratification Control		
1	Preparation of monev criteria	• Make reference criteria and assessment weights • Submit monev references to agencies	• Supporting equipment
2	Assistance in program implementation	• Technical guidance • Field checking	• Official travel package • Video conference license
3	Verification of assessment documents	• Collect proof of achievement documents • Request for clarification • Conduct an assessment through the GOL application	• Supporting equipment

4	Submission of monev results	• Make a report on monev results • Convey to all agencies	• Supporting materials
	Public Service Monitoring		
1	Platform management	• Addition of information content to the application jaga.id • Socialization and dissemination	• Expert resource person • Social media manager • Video conferencing license
2	Handling of public complaints	• Receive complaints through the application jaga.id • Verify • Forward complaints to relevant agencies • Monitor follow-up • Field checks	• Support personnel • Official travel packages • Supporting materials • Supporting equipment

Source : Field Observation

Implementation of Study and Monitoring

The activities of conducting this study and monitoring are interconnected. So monitoring is carried out after the recommendations of the study results are submitted. The implementation of the study here in accordance with Law No. 30 of 2002 concerning the KPK focuses more on the administrative management system in Ministries / Institutions that have the potential to cause criminal acts of corruption. So the study here is more of an investigative audit of a system or policy. However, the impact of the system or policy can be throughout the region. This study is an activity whose activities in general are always the same every year.

For the implementation of monitoring the results of the study is carried out periodically and is more flexible depending on the response of each Ministry / Institution to the recommendations submitted (Hénard & Roseveare, 2012). If the response is not good, monitoring activities are carried out more aggressively by involving all other relevant stakeholders including reporting to the President and DPR. Resource mapping in the Assessment and Monitoring Implementation Activities can be seen in the following table:

Table 4. Resource Mapping in Study and Monitoring Activities

NO	STAGES	ACTIVITY	RESOURCES
	Study Implementation		
1	Preliminary Study	• Determine the topic of study • Collection of preliminary information • Conduct an initial analysis • Make a study proposal	• Expert resource person • Support equipment
2	Data and information processing	• Conduct discussions with stakeholders • Literature study • Field observations • Data analysis	• Expert resource person • Official travel package • Video conference license
3	Preparation of study report	• Discussion of the results of the study • Report preparation	• Supporting equipment
4	Submission of study recommendations	• Submission of study results • Discussion of recommendations for study results	• Supporting materials
	Monitoring of Study Results		
1	Preparation of an action plan	• Discuss with relevant agencies to agree on an action plan and schedule	• Video conferencing license
2	Action plan monitoring	• Conduct periodic monitoring • Field checks	• Business travel packages

NO	STAGES	ACTIVITY	RESOURCES
		• Progress analysis	
3	Preparation of monitoring reports	• Discussion of the progress of the action plan • Report making	• Supporting equipment
4	Submission of monitoring reports	• Convey the progress of the action plan to the relevant agencies	• Supporting materials

Source : Field Observation

Anti-Corruption Management of Business Entities

There are 3 sub-activities of Anti-Corruption Management of Business Entities, 2 of which are Anti-Corruption Evaluation and Monitoring in Business Entities in the process of cooperation is almost the same as the Implementation of Study and Monitoring Activities only in different sectors. For Anti-Corruption Management, Business Entities only target the business sector or private sector. In its implementation, this activity involves business associations including the Indonesian Chamber of Commerce and Industry as the object of business actors (Onyango, 2021).

The implementation of the Prevent Guide (Pancek) activity is simple because it is only a technical guidance activity. The results of the technical guidance are monitored through the JAGA application. It is expected that agencies that have been guided can follow these guidelines consistently. The implementation of Pancek is carried out based on requests from the agencies themselves. This is so that the agency consciously wants to make changes in better business governance, business without bribes (Lerbinger, 2012). Resource mapping in Business Entity Anti-Corruption Management Activities can be seen in the following table:

Table 5. Resource Mapping in Anti-Corruption Management Activities of Business Entities

NO	STAGES	ACTIVITY	RESOURCES
	Implementation of Corruption Prevention Guidelines		
1	Work planning	• Receive requests for technical guidance • Preparation of work plans	• Video conferencing license
2	Implementation of guidance	• Technical guidance	• Business travel packages
3	Report preparation	• Discussion of the results of activities • Report making	• Supporting equipment
4	Follow-up monitoring	• Monitor follow-up on technical guidance results • Communicate progress • Discussion	• Supporting materials
	Anti-Corruption Evaluation in Business Entities		
1	Work planning	• Define a topic • Collection of preliminary information • Conduct an initial analysis • Make an activity proposal	• Expert resource persons
2	Evaluation implementation	• Conduct discussions with stakeholders • Literature study • Field observations • Data analysis	• Official travel package • Video conference license
3	Report preparation	• Discussion of the implementation of evaluation • Report making	• Supporting equipment
4	Submission of recommendations	• Submission of evaluation report • Discussion of recommendations	• Supporting materials

	Anti-Corruption Monitoring in Business Entities		
1	Preparation of an action plan	• Discuss with relevant agencies for the preparation of follow-up action plans	• Video conferencing license
2	Action plan monitoring	• Conduct periodic monitoring • Field checks • Progress analysis	• Business travel packages
3	Preparation of monitoring reports	• Discussion of the progress of the action plan • Report making	• Supporting equipment
4	Submission of monitoring results report	• Convey the progress of the action plan to the relevant agencies	• Supporting materials

Source : Field Observation

Resource Mapping Resume

The main resources that are always available in each of the above activities are official travel packages, expert speakers, supporting operational personnel and video conference licenses (Rogers & Wynn-Moylan, 2022). Official travel is needed in order to monitor directly on the object or locus of intervention so that the data and information obtained are more accurate. Expert resource persons are needed to deepen the data and information obtained while video conferencing is an online communication medium that is currently widely used for coordination because it is considered the most effective.

Object Costing

Resource mapping that has been done previously provides information on the type of expenditure needed so that this will be very helpful in the preparation of output costs (Burkhard, et al., 2012). The type of expenditure in the State Budget is contained in PMK No. 102 of 2018 concerning Budget Classification. In article 6 paragraph 1(a) it is stated that the types of expenditures in the K/L budget section are: Employee Expenditure (code 51), Goods and Services Expenditure (code 52), Capital Expenditure (code 53) and Social Assistance Assistance (code 57). There are 2 programs in the KPK DIPA, namely the management support program and the corruption eradication program. The management support program included in the budget of the General Secretariat includes budgets for employee expenditure and capital expenditure. Meanwhile, social assistance spending is not in the KPK budget because it is not included in its functions. So that the corruption eradication program only uses Goods and Services Spending, which consists of:

a. Goods expenditure (code 521), consists of expenditure of operational goods, non-operational goods, tax substitute goods, contribution expenditures and inventory items.

b. Service expenditure (code 522), consisting of power subscription expenditure, postal and giro services, consulting services, rent, professional services, services to BLU and other services.

c. Official travel expenditure (perjadin) (code 524), consisting of domestic official travel expenditure, foreign official travel expenditure.

In each output, a unit of volume will be determined that affects the amount of cost or called a cost trigger or cost driver. There are 2 outputs for LHKPN Management

activities, namely registration and examination of LHKPN. LHKPN registration that triggers costs or cost drivers is the number of mandatory reports (WL). As for the LHKPN examination, the cost driver is the number of inspection results reports.

There are 4 outputs of Gratification Management activities, namely determination of gratification status, gratification examination / detection, implementation of gratification control programs and monitoring of public services. The determination of gratuity status that triggers costs or cost drivers is the number of gratuity reports. The gratification check/detection that triggers costs or cost drivers is the number of inspection / detection reports. The implementation of gratification control and monitoring of public services that trigger costs or cost drivers is the number of agencies.

There are 2 outputs for the implementation of studies and monitoring, namely the implementation of studies and monitoring of study results. The cost driver of both outputs is the number of study / monitoring reports. There is only 1 output of Business Entity Anti-Corruption Management activities, namely mapping, monitoring and guidance in the business sector. The output combines 3 subactivities, namely the implementation of guidelines to prevent corruption, evaluation and monitoring of anti-corruption in the business sector. The cost driver of the output is the number of local governments / sectors or agencies that are intervened.

Table 6. Output Cost Calculation

NO	ACTIVITIES/ OUTPUTS/ TYPES OF SHOPPING	VOLUME	UNIT COST (Rp)	SUM (Rp)
	LHKPN Management			
1	LHKPN Registration	**385.000 PN**	**6.093**	**2.345.974.000**
	- Shop for goods			42.000.000
	a. Consumption	20 people x 12 times	75.000	
	b. Office stationery	12 months	2.000.000	
	- Shop for services			1.517.125.000
	a. Sms notification	385.000 PN	2.625	
	b. Video conferencing	1 account x 1 yr	2.500.000	
	c. Support personnel	6 persons x 12 months	7.000.000	
	- Business travel shopping			786.849.000
	a. Within the city	2 persons x 12 times	150.000	
	b. Out of town:	34 regions		
	Kalimantan	3 persons x 5 times	8.273.000	
	Sulawesi/Maluku	3 persons x 8 times	7.453.000	
	Sumatera	3 persons x 10 times	7.268.000	
	Papua	3 persons x 2 times	13.383.000	
	Bali/NTT/NTB	3 persons x 3 times	7.868.000	
	Jawa	3 persons x 6 times	6.174.000	
2	LHKPN Examination	**250 LHP**	**2.672.864**	**668.216.000**
	- Shop for goods			42.750.000
	a. Consumption	250 people	75.000	
	b. Office stationery	12 months	2.000.000	
	- Shop for services			38.500.000
	a. Expert resource persons	3 hours x 12 times	1.000.000	
	b. Video conference	1 account x 1 year	2.500.000	
	- Business travel shopping			586.966.000
	a. Within the city	2 persons x 216 times	150.000	
	b. Out of town:	34 regions		
	Kalimantan	2 persons x 5 times	8.273.000	
	Sulawesi/Maluku	2 persons x 8 times	7.453.000	
	Sumatera	2 persons x 10 times	7.268.000	
	Papua	2 persons x 2 times	13.383.000	
	Bali/NTT/NTB	2 persons x 3 times	7.868.000	
	Jawa	2 persons x 6 times	6.174.000	
	Gratification Management and Public Services			

1	Determination of gratuity status		**1.800 SK**	**211.410**	**380.538.000**
	- Shop for goods				105.600.000
	a.	Consumption	10 people x 12 times	75.000	
	b.	Office stationery	12 months	2.000.000	
	c.	TBN Issuance	1800 reports	47.000	
	- Shop for services				170.500.000
	a.	Video conference	1 account x 1 year	2.500.000	
	b.	Support personnel	2 persons x 12 months	7.000.000	
	- Business travel shopping				104.438.000
	a.	Within the city	2 persons x 12 times	150.000	
	b.	Out of town:	6 regions		
		Kalimantan	2 persons x 1 time	8.273.000	
		Sulawesi/Maluku	2 persons x 1 time	7.453.000	
		Sumatera	2 persons x 1 time	7.268.000	
		Papua	2 persons x 1 time	13.383.000	
		Bali/NTT/NTB	2 persons x 1 time	7.868.000	
		Jawa	2 persons x 1 time	6.174.000	
2	Gratification check/ detection		**8 LHP**	**18.067.250**	**144.538.000**
	- Shop for goods				24.600.000
	a.	Consumption	8 persons	75.000	
	b.	Office stationery	12 months	2.000.000	
	- Shop for services				18.500.000
	a.	Expert resource persons	2 hours x 8 times	1.000.000	
	b.	Video conference	1 account x 1 year	2.500.000	
	- Business travel shopping				101.438.000
	a.	Within the city	2 persons x 12 times	150.000	
	b.	Out of town:	6 regions		
		Kalimantan	2 persons x 1 time	8.273.000	
		Sulawesi/Maluku	2 persons x 1 time	7.453.000	
		Sumatera	2 persons x 1 time	7.268.000	
		Papua	2 persons x 1 time	13.383.000	
		Bali/NTT/NTB	2 persons x 1 time	7.868.000	
		Jawa	2 persons x 1 time	6.174.000	
3	Implementation of Gratification Control Program		**80 Instances**	**10.556.863**	**844.549.000**
	- Shop for goods				45.000.000
	a.	Consumption	10 people x 12 times	75.000	
			2 people x 80 instances	75.000	
	b.	Office stationery	12 months	2.000.000	
	- Shop for services				2.500.000
	a.	Video conference	1 account x 1 year	2.500.000	
	- Business travel shopping				797.049.000
	a.	Within the city	2 persons x 46 agencies	150.000	
	b.	Out of town:	34 regions		
		Kalimantan	3 persons x 5 times	8.273.000	
		Sulawesi/Maluku	3 persons x 8 times	7.453.000	
		Sumatera	3 persons x 10 times	7.268.000	
		Papua	3 persons x 2 times	13.383.000	
		Bali/NTT/NTB	3 persons x 3 times	7.868.000	
		Jawa	3 persons x 6times	6.174.000	
4	Public Service Monitoring		**30 Instances**	**30.669.733**	**920.092.000**
	- Shop for goods				9.000.000
	a.	Consumption	10 persons x 12 times	75.000	
	- Shop for services				278.500.000
	a.	Expert resource persons	3 hours x 6 times	1.000.000	
	b.	Support personnel	2 persons x 12 months	7.000.000	
	c.	Video conference	1 account x 1 year	2.500.000	
	d.	Social media management services	300 packages	300.000	90.000.000
	- Business travel shopping				632.592.000
	a.	Within the city	2 persons x 2 agencies	150.000	
	b.	Out of town:	28 regions		
		Kalimantan	3 persons x 4 times	8.273.000	
		Sulawesi/Maluku	3 persons x 7 times	7.453.000	
		Sumatera	3 persons x 9 times	7.268.000	
		Papua	3 persons x 1 times	13.383.000	
		Bali/NTT/NTB	3 persons x 2 times	7.868.000	
		Jawa	3 persons x 5 times	6.174.000	
	Implementation of Study and Monitoring				

1	Implementation of the study	**27 Studies**	**42.142.148**	**1.137.838.000**
	- Shop for goods			127.860.000
	a. Regular consumption	20 persons x 12 months	75.000	
	b. Consumption tk. Minister/ 1st echelon	20 people x 27 studies	159.000	
	c. Office stationery	12 months	2.000.000	
	- Shop for services			164.500.000
	a. Expert resource persons	6 hours x 27 times	1.000.000	
	b. Video conference	1 account x 1 year	2.500.000	
	- Business travel shopping			845.478.000
	a. Within the city	3 persons x 27 agencies	150.000	
	b. Out of town	27 daerah		
	Kalimantan	4 persons x 4 times	8.273.000	
	Sulawesi/Maluku	4 persons x 7 times	7.453.000	
	Sumatera	4 persons x 8 times	7.268.000	
	Papua	4 persons x 1 times	13.383.000	
	Bali/NTT/NTB	4 persons x 2 times	7.868.000	
	Jawa	4 persons x 5 times	6.174.000	
2	Monitoring of study results	**24 Monitoring**	**19.012.583**	**456.302.000**
	- Shop for goods			78.000.000
	a. Consumption	20 persons x 24 times	75.000	
		20 persons x 12 times	75.000	
	b. Office stationery	12 months	2.000.000	
	- Shop for services			2.500.000
	a. Video conference	1 account x 1 year	2.500.000	
	- Business travel shopping			375.802.000
	a. Within the city	3 persons x 24 agencies	150.000	
	b. Out of town	24 regions		
	Kalimantan	2 persons x 4 times	8.273.000	
	Sulawesi/Maluku	2 persons x 6 times	7.453.000	
	Sumatera	2 persons x 7 times	7.268.000	
	Papua	2 persons x 1 times	13.383.000	
	Bali/NTT/NTB	2 persons x 2 times	7.868.000	
	Jawa	2 persons x 4 times	6.174.000	
	Anti-Corruption Management of Business Entities			
1	Business sector mapping, guidance and monitoring	**40 Locus**	**40.989.950**	**1.639.598.000**
	- Shop for goods			42.000.000
	a. Consumption	20 persons x 12 months	75.000	
	b. Office stationery	12 months	2.000.000	
	- Shop for services			23.000.000
	a. Expert resource persons	3 hours x 6 sectors	1.000.000	
	b. Video conference	2 accounts x 1 year	2.500.000	
	- Business travel shopping			1.574.598.000
	a. Within the city	3 persons x 6 sectors x 2 kl	150.000	
	b. Out of town :	34 regions x 2 kl		
	Kalimantan	4 persons x 5 times	8.273.000	
		2 persons x 5 times	8.273.000	
	Sulawesi/Maluku	4 persons x 8 times	7.453.000	
		2 persons x 8 times	7.453.000	
	Sumatera	4 persons x 10 times	7.268.000	
		2 persons x 10 times	7.268.000	
	Papua	4 persons x 2 times	13.383.000	
		2 persons x 2 times	13.383.000	
	Bali/NTT/NTB	4 persons x 3 times	7.868.000	
		2 persons x 3 times	7.868.000	
	Jawa	4 persons x 6 times	6.174.000	
		2 persons x 6 times	6.174.000	

Source : Calculation Results

In the calculation above, especially related to field checking activities or field observations, it cannot be determined specifically which area will be visited so that we assume official travel costs in certain regions representing islands in Indonesia, namely East Kalimantan, South Sulawesi, North Sumatra, Papua, Bali and Yogyakarta.

Analysis of Output Cost Calculation Results

From the calculation of the output cost above, we will try to compare it with the realization of unit costs in the last 3 years 2020, 2021 and 2023 contained in the sakti and omspan applications, with results in accordance with the table below.

Table 7. Comparison of Unit Cost of Activity Output

No	Exodus	Unit Cost (Rp/Unit)				%
		2021	**2022**	**2023**	**ABC**	
1	LHKPN Registration	5.042	6.491	7.710	6.093	95
2	LHKPN Examination	3.275.956	2.987.966	3.334.624	2.672.864	84
3	Gratuity Status Determination	92.966	226.524	220.956	211.410	117
4	Gratification Inspection or Detection	3.924.122	17.248.697	6.967.542	18.067.250	193
5	Implementation of Gratification Control	35.044.484	72.110.179	31.473.975	10.556.863	23
6	Public Service Monitoring	-	-	261.592.008	30.669.733	12
7	Study Implementation	57.370.932	48.343.022	61.052.219	42.142.148	76
8	Monitoring of Study Results	13.295.653	9.397.048	17.224.448	19.012.583	143
9	Business Sector Mapping, Guidance and Monitoring	-	35.670.149	79.175.179	40.989.950	71
	Average efficiency					**90**

Source : Sakti Application, Omspan, Cost Calculation with ABC Method

From the table above, it can be seen that the overall efficiency rate of using the ABC method in calculating costs is 90%. Although if we look at each output, the value is different and some actually calculate the cost is greater. This is because there are activities that are not always carried out or are tentative, especially related to deepening information carried out through checking in the field (Aharoni, 2015). In addition, there are socialization or publication activities, including in the form of event organizing services, supplies and meeting packages.

Determination of Output Cost Standards

Based on PMK No. 232 of 2020 concerning the Second Amendment to PMK No. 71 of 2013 concerning Guidelines for Cost Standards, Cost Structure Standards and Indexation in the Preparation of Work Plans and Budgets of State Ministries/Institutions. Therefore, from the results of the analysis of the above cost calculations for LHKPN Registration, LHKPN Examination, Gratification Status Determination and Study Implementation have a relatively small difference in

calculation among others. This shows that the output has relatively similar activities every year, so it can be proposed to be designated as a Special SBK

5. Conclusions

Based on the results of the output cost analysis in the following 4 activities, namely LHKPN Management, Gratification Management and Public Services, Implementation of Studies and Monitoring, and Anti-Corruption Management of Business Entities, it can be concluded that the stages of activities for the implementation of the above activities have been arranged according to Table 2 concerning the Stages of Activity Implementation. The business process document of the activity in question has described the duties and functions of the Work Unit based on KPK Regulation No. 7 of 2020 concerning the Organization and Work Procedures of the KPK. Business processes in Gratification Management and Anti-Corruption activities of Business Entities have not fully illustrated the correlation between sub-activities so that there are potential differences in the work mechanism used.

The main resources in the four activities above are the cost of official travel packag es, expert speakers, supporting operational personnel and video conference licenses. Among these resources that have the greatest value is the cost of official travel packages. Output costs have been formulated according to Table 7 on the Calculation of Output Costs, which consists of non-operational goods expenditures, service expenditures and domestic official travel expenditures. However, the location of the domestic service trip cannot be specifically determined so it is still an assumption. The results of cost calculation using the ABC method obtained an average unit cost lower than the previous year with an efficiency rate of 90%. Therefore, the ABC method is suitable for calculating activity costs so that its implementation is more efficient. There are 4 outputs that can be used as Special SBK, namely LHKPN Registration, LHKPN Examination, Gratification Status Determination and Study Implementation. This can be seen from the relatively small difference between the calculation of the cost of the ABC method and the realization of the previous year, showing that the output has activities that tend to be fixed.

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