

ABSTRACT

The Effect of Regional Original Revenue, General Allocation Funds, Special Allocation Funds, and Budget Surplus on the Opportunistic Behavior of Budget Preparers in Provincial Governments in Indonesia

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Opportunistic behavior among budget preparers remains a challenge in public financial management because it may lead to inefficient budget allocation. This study aims to examine the effects of Regional Original Revenue (PAD), General Allocation Fund (DAU), Special Allocation Fund (DAK), and Budget Surplus Financing (SiLPA) on the opportunistic behavior of budget preparers, both partially and simultaneously, in provincial governments in Indonesia. This study employed a quantitative research approach using purposive sampling, resulting in a sample of 33 provincial governments over a five-year period from 2020 to 2024. The data consisted of secondary data obtained from the Budget Realization Reports published by the Audit Board of Indonesia (BPK RI) and expenditure by function data from the Directorate General of Fiscal Balance (DJPK RI). Data were analyzed using EViews version 13. The results indicate that, partially, PAD, DAU, and SiLPA have no significant effect on the opportunistic behavior of budget preparers in provincial governments in Indonesia, while DAK has a positive and significant effect. Simultaneously, PAD, DAU, DAK, and SiLPA significantly influence the opportunistic behavior of budget preparers in provincial governments in Indonesia, with a coefficient of determination of 43.88%.

Keywords : *Opportunistic Behavior of Budget Preparers, PAD, DAU, DAK, SiLPA*

ABSTRAK

Pengaruh PAD, DAU, DAK, dan SiLPA terhadap Perilaku Oportunistik Penyusun Anggaran pada Pemerintah Provinsi di Indonesia

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Perilaku oportunistik penyusun anggaran menjadi masalah dalam pengelolaan keuangan karena dapat mengakibatkan alokasi anggaran yang tidak optimal. Penelitian ini bertujuan untuk menguji pengaruh PAD, DAU, DAK, dan SiLPA terhadap perilaku oportunistik penyusun anggaran secara parsial maupun simultan pemerintah provinsi di Indonesia. Metode penelitian yang digunakan adalah kuantitatif dengan teknik purposive sampling, sehingga diperoleh sampel penelitian sebanyak 33 provinsi dan periode penelitian 5 tahun yaitu 2020-2024. Data penelitian ini berupa data sekunder dari LRA BPK RI dan belanja berdasarkan fungsi DJPK RI. Analisis data dilakukan dengan program EViews versi 13. Hasil menunjukkan secara parsial PAD, DAU, dan SiLPA tidak berpengaruh terhadap perilaku oportunistik penyusun anggaran pemerintah provinsi di Indonesia dan DAK secara parsial berpengaruh positif signifikan terhadap perilaku oportunistik penyusun anggaran pemerintah provinsi di Indonesia. Sementara secara simultan PAD, DAU, DAK, dan SiLPA berpengaruh terhadap perilaku oportunistik penyusun anggaran pemerintah provinsi di Indonesia sebesar 43,88%.

Kata kunci : Perilaku oportunistik penyusun anggaran, PAD, DAU, DAK, SiLPA.