

PENGARUH PERENCANAAN ANGGARAN, PELAKSANAAN ANGGARAN, DAN PENGADAAN BARANG JASA TERHADAP PENYERAPAN ANGGARAN BELANJA MODAL INFRASTRUKTUR KABUPATEN BULELENG

Oleh

Ni Luh De Santini, NIM 2217051188

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Lambatnya realisasi belanja pada pemerintah daerah dapat membiaskan kualitas layanan masyarakat serta reka bentuk pembangunan. Berfondasikan teori keagenan (*agency theory*), penelitian ini bertujuan menelaah secara mendalam pengaruh formulasi anggaran, penerapan anggaran, serta penyediaan barang dan jasa terhadap penyerapan anggaran belanja modal infrastruktur di Kabupaten Buleleng. Studi ini mengadopsi rancangan kuantitatif asosiatif melalui penjarangan data primer berinstrumen kuesioner skala Likert. Informasi dihimpun dari 60 responden yang tersebar pada empat Organisasi Perangkat Daerah (OPD) strategis berdasarkan teknik penarikan sampel bertujuan (*purposive sampling*). Selanjutnya, pemrosesan data dieksekusi memanfaatkan analisis regresi linier berganda via peranti lunak SPSS. Temuan lapangan menunjukkan ketidakadaan pengaruh nyata dari perencanaan anggaran terhadap efektivitas penyerapan anggaran. Penurunan peran dokumen rencana menjadi sebatas formalitas birokrasi ini timbul akibat eksistensi dinamika lapangan serta kompleksitas fisik yang tinggi. Sebaliknya, akselerasi penyerapan anggaran justru didorong secara signifikan oleh proses eksekusi anggaran dan mekanisme pengadaan barang/jasa (dengan kegiatan pengadaan barang/jasa memegang peranan paling krusial). Hasil ini mengimplikasikan bahwa akuntabilitas agen tidak dapat dikunci hanya melalui instrumen kendali awal (*ex-ante*), melainkan ditentukan oleh kapasitas operasional dalam mereduksi biaya keagenan (*agency costs*) pada fase eksekusi. Secara praktis, Pemerintah Kabupaten Buleleng wajib menerapkan strategi tender dini dan penyederhanaan birokrasi pencairan termin guna mengejar target *mandatory spending* infrastruktur minimal 40%.

Kata kunci: penyerapan anggaran; belanja modal; pengadaan barang/jasa; *agency theory*; *mandatory spending*.

***THE EFFECT OF BUDGET PLANNING, BUDGET IMPLEMENTATION,
AND PROCUREMENT OF GOODS AND SERVICES ON THE
ABSORPTION OF BUDGET FOR INFRASTRUCTURE CAPITAL
EXPENDITURE IN BULELENG REGENCY***

By

Ni Luh De Santini, NIM 2217051188

Departement of Economics and Accounting

ABSTRACT

*Delays in local government spending realization can compromise the quality of public services and the design of development projects. Grounded in agency theory, this study aims to examine in depth the influence of budget formulation, budget implementation, and the procurement of goods and services on the absorption of infrastructure capital expenditure budgets in Buleleng Regency. The study employs an associative quantitative design, gathering primary data via a Likert-scale questionnaire. Information was collected from 60 respondents across four strategic regional government agencies (OPD) using purposive sampling. Data processing was subsequently conducted using multiple linear regression analysis via SPSS software. Field findings indicate that budget planning has no significant influence on the effectiveness of budget absorption. The reduction of planning documents to mere bureaucratic formalities stems from field dynamics and high physical complexity. Conversely, the acceleration of budget absorption is significantly driven by the budget execution process and the procurement mechanism for goods and services (with the procurement activity itself playing the most crucial role). These results imply that agent accountability cannot be secured solely through *ex-ante* control instruments; rather, it is determined by operational capacity to reduce agency costs during the execution phase. In practical terms, the Buleleng Regency Government must implement early tendering strategies and simplify the bureaucracy surrounding installment disbursements to meet the mandatory minimum infrastructure spending target of 40%.*

Keywords: Budget Absorption, Capital Expenditure, Procurement, Agency Theory, Mandatory Spending