

## **ABSTRACT**

### **ANALYSIS OF THE EFFECT OF BALANCED FUNDS, OPERATIONS, AND CAPITAL EXPENDITURES ON FINANCIAL PERFORMANCE EFFICIENCY OF REGENCY/CITY GOVERNMENTS IN INDONESIA**

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This This research was conducted with the aim of testing the effect of balancing funds, operating expenditures, and capital expenditures on the efficiency of local government financial performance. The population in this study are districts/cities in Indonesia. The number of research samples is 165 samples obtained using multistage sampling methods. The data source is obtained from the financial reports of district/city governments in Indonesia in 2019. The data analysis method used is multiple linear regression analysis with the SPSS 26 software application. Based on the results of multiple linear regression tests, the first hypothesis states that balancing funds have a negative effect on the efficiency of financial performance. The second hypothesis of operating expenditure does not affect the efficiency of local government financial performance, the third hypothesis of capital expenditure has a negative effect on the efficiency of local government financial performance.

**Keywords: Balancing Fund, Operational Expenditure, Capital Expenditure, and Regional Government Financial Performance Efficiency.**

## **ABSTRASK**

### **ANALISIS PENGARUH DANA PERIMBANGAN, BELANJA OPERASI, DAN BELANJA MODAL TERHADAP EFISIENSI KINERJA KEUANGAN PEMERINTAH DAERAH KABUPATEN/KOTA DI INDONESIA**

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Penelitian ini dilakukan dengan tujuan menguji pengaruh dana perimbangan, belanja operasi, dan belanja modal terhadap efisiensi kinerja keuangan pemerintah daerah. Populasi dalam penelitian ini adalah kabupaten/kota di Indonesia. Jumlah sampel penelitian adalah 165 sampel yang diperoleh menggunakan metode *multistage sampling*. Sumber data diperoleh dari laporan keuangan pemerintah daerah kabupaten/kota di Indonesia tahun 2019. Metode analisis data yang digunakan yaitu analisis regresi linier berganda dengan aplikasi software SPSS 26. Berdasarkan hasil uji regresi linier berganda hipotesis pertama menyatakan bahwa dana perimbangan berpengaruh negatif terhadap efisiensi kinerja keuangan pemerintah daerah, hipotesis kedua belanja operasi tidak berpengaruh terhadap efisiensi kinerja keuangan pemerintah daerah, hipotesis ketiga belanja modal berpengaruh negatif terhadap efisiensi kinerja keuangan pemerintah daerah.

**Kata Kunci: Dana Perimbangan, Belanja Operasi, Belanja Modal, dan Efisiensi Kinerja Keuangan Pemerintah Daerah.**