

ABSTRAK

PENGARUH INTEGRITAS, PENDAPATAN ASLI DAERAH, DAN DANA PERIMBANGAN TERHADAP EFISIENSI BELANJA PEMERINTAH DAERAH

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Penelitian ini bertujuan untuk menganalisis pengaruh integritas, Pendapatan Asli Daerah (PAD), dan dana perimbangan terhadap efisiensi belanja pemerintah daerah kabupaten/kota di Provinsi Lampung periode 2021–2024. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang bersumber dari laporan keuangan pemerintah daerah dan Survei Penilaian Integritas (SPI) Komisi Pemberantasan Korupsi (KPK). Tingkat efisiensi belanja daerah diukur menggunakan metode *Data Envelopment Analysis* (DEA), kemudian skor efisiensi dianalisis menggunakan regresi linear berganda. Hasil penelitian menunjukkan bahwa integritas tidak berpengaruh terhadap efisiensi belanja daerah. Sementara itu, Pendapatan Asli Daerah berpengaruh positif terhadap efisiensi belanja daerah, sedangkan dana perimbangan berpengaruh negatif terhadap efisiensi belanja daerah. Temuan ini menunjukkan bahwa kemandirian fiskal daerah berperan penting dalam meningkatkan efisiensi belanja, sedangkan ketergantungan terhadap dana transfer pusat berpotensi menurunkan efisiensi pengelolaan belanja pemerintah daerah.

Kata Kunci: Efisiensi Belanja Pemerintah Daerah, *Data Envelopment Analysis*, Pendapata Asli Daerah (PAD), Dana Perimbangan, Integritas, Deesentralisasi Fiskal, Keagenan

ABSTRACT

THE EFFECT OF INTEGRITY, LOCAL OWN-SOURCE REVENUE, AND INTERGOVERNMENTAL TRANSFERS ON THE EFFICIENCY OF LOCAL GOVERNMENT EXPENDITURE

By

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This study aims to analyze the effect of integrity, Local Own-Source Revenue (Pendapatan Asli Daerah/PAD), and balancing funds on the efficiency of regional government expenditure in regencies and cities of Lampung Province during the period 2021–2024. This research employs a quantitative approach using secondary data obtained from regional government financial reports and the Integrity Assessment Survey (Survei Penilaian Integritas/SPI) issued by the Corruption Eradication Commission (KPK). Expenditure efficiency is measured using the Data Envelopment Analysis (DEA) method, and the resulting efficiency scores are further analyzed using multiple linear regression. The results indicate that integrity has no significant effect on regional expenditure efficiency. Meanwhile, Local Own-Source Revenue has a positive effect, while balancing funds have a negative effect on regional expenditure efficiency. These findings suggest that regional fiscal independence plays an important role in improving expenditure efficiency, whereas dependence on central government transfers tends to reduce expenditure efficiency..

Keywords: Efficiency of Local Government Expenditure, Data Envelopment Analysis, Local Own-Source Revenue (PAD), Intergovernmental Transfers, Integrity, Fiscal Decentralization, Agency Theory