

DISCRETIONARY SPENDING AND FIXED ASSET PROCUREMENT: THEIR IMPACT ON THE WEAKNESSES OF LOCAL GOVERNMENT INTERNAL CONTROL SYSTEMS

By Celcia Gustina Maharani

Abstract

The results of the BPK's audit of 546 local governments in 2023 show that there were 8,078 findings on 13,271 problems, of which 5,426 (41%) were related to SPI weaknesses. On the other hand, cases of fraud related to discretionary spending are still often found, including grant spending and social assistance spending. This shopping has a great risk of abuse due to its situational nature. In addition, many weaknesses were found in SPI related to capital expenditure. Capital expenditure is realized for the procurement of fixed assets and tends to have a large nominal, so there is a risk of fraud. The purpose of this study is to analyze the influence between grant spending, social assistance spending, and capital expenditure on the weakness of local government SPI. This study examined 321 local governments on the island of Java in 2021-2023. The hypothesis was tested based on panel data regression analysis. The results of the study explained that grant spending has a negative effect on the weakness of SPI. Meanwhile, social assistance spending has no effect on SPI's weakness. On the other hand, capital expenditure has a negative effect on the weakness of SPI in local governments. Meanwhile, the results of this study explain that local governments are considered capable of managing their expenditures efficiently, so that discretionary expenditure and capital expenditure can be increased with the aim of improving services to the community.

Keywords: *Capital Expenditure; discretionary spending; grant spending; Social Assistance Spending; weaknesses of the internal control system.*

BELANJA DISKRESIONER DAN PENGADAAAN ASET TETAP: PENGARUHNYA TERHADAP KELEMAHAN SISTEM PENGENDALIAN INTERNAL PEMERINTAH DAERAH

Oleh Celcia Gustina Maharani

Abstrak

Hasil pemeriksaan BPK atas 546 pemerintah daerah pada tahun 2023, menunjukkan terdapat 8.078 temuan atas 13.271 permasalahan, dimana 5.426 (41%) permasalahannya berkaitan dengan kelemahan SPI. Di lain sisi, masih sering ditemukan kasus-kasus kecurangan yang berkaitan dengan belanja diskresioner, termasuk belanja hibah dan belanja bantuan sosial. Belanja ini memiliki risiko besar akan adanya penyalahgunaan karena sifatnya yang situasional. Selain itu, banyak ditemukan kelemahan SPI yang berkaitan dengan belanja modal. Belanja modal direalisasikan untuk pengadaan aset tetap dan cenderung memiliki nominal yang besar, sehingga berisiko akan terjadi *fraud*. Tujuan penelitian ini untuk menganalisis pengaruh antara belanja hibah, belanja bantuan sosial, dan belanja modal terhadap kelemahan SPI pemerintah daerah. Penelitian ini meneliti 321 pemerintah daerah yang berada di pulau Jawa tahun 2021-2023. Hipotesis diuji berdasarkan analisis regresi data panel. Hasil penelitian menjelaskan bahwa belanja hibah berpengaruh negatif terhadap kelemahan SPI. Sedangkan, belanja bantuan sosial tidak berpengaruh terhadap kelemahan SPI. Di lain sisi, belanja modal berpengaruh negatif terhadap kelemahan SPI pada pemerintah daerah. Adapun, hasil penelitian ini menjelaskan bahwasannya pemerintah daerah dinilai telah kapabel untuk mengelola belanjanya dengan efisien, sehingga belanja diskresioner, maupun belanja modal dapat ditingkatkan dengan tujuan untuk meningkatkan pelayanan kepada masyarakat.

Kata kunci: Belanja Bantuan Sosial; Belanja Diskresioner; Belanja Hibah; Belanja Modal; Kelemahan Sistem Pengendalian Internal.