

RINGKASAN

Penelitian ini bertujuan untuk menganalisis dan mengetahui pengaruh belanja pegawai, belanja modal, dan investasi pemerintah terhadap fenomena flypaper effect di Kabupaten/Kota Provinsi Jawa Tengah. Penelitian ini dilakukan dengan menggunakan data laporan realisasi anggaran Kabupaten/Kota di Jawa tengah selama periode 2015-2018.

Pengambilan sampel dilakukan dengan metode purposive sampling. Total sampel pada penelitian ini sebanyak 124 sampel. Dengan rincian jumlah kabupaten/kota yang sesuai dengan kriteria sebanyak 31 dengan rentang waktu 4 tahun. Penelitian ini menggunakan analisis regresi logistik sebagai alat uji hipotesis.

Hasil penelitian ini menunjukkan bahwa variabel belanja pegawai dan belanja modal berpengaruh positif terhadap flypaper effect. Sedangkan variabel investasi pemerintah berpengaruh negatif terhadap flypaper effect.

Implikasi dari penelitian ini adalah diharapkan pemerintah daerah mampu mengurangi ketergantungan pada transfer pemerintah pusat dalam membiayai belanja daerahnya seperti mengoptimalkan penggunaan Dana Alokasi Umum pada belanja pegawai agar tidak terlalu besar. Memperhatikan perencanaan dalam menyusun kebijakan dan anggaran yang mampu meningkatkan pendapatan daerah secara signifikan seperti pembangunan infrastruktur sehingga dapat memaksimalkan potensi sumber daya yang ada di daerah masing-masing.

Kata kunci: *Belanja Pegawai, Belanja Modal, Investasi Pemerintah, Flypaper Effect.*

SUMMARY

This study aims to analyze and determine the effect of employee expenditure, capital expenditure and government investment on the flypaper effect phenomenon in regencies / cities of Central Java Province. This research was conducted using data from regency / city budget realization reports in Central Java during the 2015-2018 period.

The sample was taken by using purposive sampling method. The total sample in this study was 124 samples. With the details of the number of regencies / cities that match the criteria as many as 31 with time span of 4 years. This study uses logistic regression analysis as a hypothesis testing tool.

The results of this study indicate that the variables of employee expenditure and capital expenditure have a positive effect on the flypaper effect. Meanwhile, government investment variables have a negative effect on the flypaper effect.

The implication of this research is the regional government expected to be able to reduce dependence on central government transfers in financing regional expenditures such as optimizing the use of the General Allocation Fund for employee expenditure so that it is not too large. Paying attention to planning in formulating policies and budgets that are able to significantly increase regional revenues, such as infrastructure development so as to maximize the potential of existing resources in each region.

Keywords: *Employee Expenditure, Capital Expenditure, Government Investment, Flypaper Effect.*