ABSTRAK

Pola realisasi anggaran yang sering menyimpang jauh dari Rencana Penarikan Dana mengindikasikan belum adanya monitoring dan evaluasi kinerja yang memadai. Kebijakan revisi anggaran belanja yang dilakukan Pemerintah Pusat maupun internal Kementerian/ Lembaga (K/L) turut memicu pelebaran varians belanja pemerintah, baik belanja pegawai, belanja barang, dan belanja modal. Selain itu, adanya anggaran yang terblokir hingga akhir tahun tentu akan memperlebar varians belanja pemerintah, baik belanja pegawai, belanja barang, dan belanja modal.

Penelitian ini untuk mengetahui pengaruh varians belanja pemerintah, revisi anggaran belanja, dan blokir anggaran terhadap nilai kinerja atas pelaksanaan Rencana Kerja dan Anggaran Kementerian/Lembaga (RKA-K/L) di Indonesia periode 2012 - 2016. Penelitian dilakukan terhadap 69 Kementerian/ Lembaga (K/L) dengan pendekatan deskriptif kuantitatif. Karena itu, analisis data yang digunakan adalah analisis statistik dengan metode *Structural Equation Modeling* (SEM). Hasil penelitian ini menunjukkan bahwa realisasi belanja pemerintah, revisi anggaran belanja, dan blokir anggaran secara langsung tidak berpengaruh signifikan terhadap nilai kinerja.

Kata Kunci: realisasi belanja pemerintah, revisi anggaran belanja, blokir anggaran, nilai kinerja

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ABSTRACT

The pattern of budget realization often deviates far from the Disbursement Plan which indicates the absence of adequate monitoring and performance evaluation. Budget revision policy which made by the central government as well as the internal Ministry/ Government Agencies also triggered the widening of government expenditure variance, both personnel expenditure, goods expenditure, and capital expenditure. In addition, a blocked budget until the end of the year will widen government expenditure variance, both personnel expenditure, goods expenditure, and capital expenditure.

This research aims is to know the influence of government expenditure variance, budget revision, and budget blocking to performance value on the implementation of Work Plan and Budget of Ministry/ Government Agencies in Indonesia period 2012 - 2016. Research conducted on 69 Ministries/ Government Agencies by using quantitative-descriptive approach. Thus, data analysis which is used is statistical analysis with Structural Equation Modeling (SEM) method. The results of this research show that realized budget, revision of expenditure, and budget blocking have no significant influence to performance values.

Keywords: realized budget, budget revision, budget blocking, performance value