

## Desentralisasi fiskal dan ketimpangan pengeluaran di Indonesia analisis data panel provinsi = Fiscal decentralization and expenditure inequality in Indonesia a provincial panel data analysis

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### Abstrak

Penelitian ini menyelidiki pengaruh perubahan kebijakan fiskal selama pelaksanaan desentralisasi fiskal terhadap ketimpangan di Indonesia. Dengan menggunakan data panel dari 27 provinsi selama periode 2001-2012, penelitian ini menjelaskan dampak dari peraturan baru tentang desentralisasi fiskal terhadap ketimpangan pengeluaran. Penelitian ini menggunakan koefisien Gini, Theil L, dan Theil T sebagai ukuran ketimpangan, sedangkan variabel independen meliputi indeks desentralisasi fiskal (FDA dan FDB), PDRB per kapita (pcGRDP) dan PDRB per kapita kuadrat (pcGRDP kuadrat). Variabel independen PDRB per kapita dan PDRB per kapita kuadrat berfungsi sebagai variabel kontrol. Hasil regresi panel menunjukkan bahwa selama pelaksanaan Undang- Undang Nomor 25 tahun 1999 (2001-2004), desentralisasi fiskal berdampak negatif pada ketimpangan. Penelitian ini menemukan bahwa desentralisasi fiskal mengakibatkan peningkatan ketimpangan pengeluaran. Semakin besar desentralisasi fiskal menyebabkan semakin besarnya ketimpangan pengeluaran. Perubahan undang-undang desentralisasi fiskal tahun 2004 menunjukkan bahwa ketimpangan dapat dikurangi. Meskipun pengaruh desentralisasi fiskal pada ketimpangan masih negatif setelah tahun 2004, besar dampaknya jauh lebih kecil.

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This study attempts to investigate the effect of change in fiscal regulation during implementation of fiscal decentralization on inequality in Indonesia. Using a provincial panel data set consisting of 27 provinces during 2001-2012 periods, this study explains the impact of new regulation on fiscal decentralization on expenditure inequality. This study employs Gini coefficient, Theil L, and Theil T as a measure of inequality, while independent variables include indices of fiscal decentralization (FDA and FDB), per capita GRDP (pcGRDP) and per capita GRDP squared (pcGRDP squared). Independent variables, pc GRDP and pcGRDP squared serve as control variables. The panel regression results show that during the implementation of the law No.25/1999 (i.e., from 2001 to 2004), fiscal decentralization has a negative impact on inequality. In particular, this study finds that fiscal decentralization appears to have increased expenditure inequality. Higher degree of fiscal decentralization induces larger expenditure inequality. However, the implementation of the revised fiscal decentralization law in 2004 seems to have mitigated inequality. Though the effect of fiscal decentralization on inequality is still negative after 2004, the magnitude of the effect is much smaller.