

ABSTRAK

Pengaruh Desentralisasi Fiskal, Dana Perimbangan, Belanja Modal dan Belanja Pegawai Terhadap *Fiscal Stress* Pemerintah Provinsi di Pulau Sumatera

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Penelitian ini bertujuan untuk menguji pengaruh Desentralisasi Fiskal, Dana Perimbangan, Belanja Modal dan Belanja Pegawai terhadap *Fiscal Stress* pada Pemerintah Provinsi di Pulau Sumatera selama periode 2017-2023. Data yang digunakan merupakan data sekunder berupa Laporan Realisasi Anggaran (LRA) dari Laporan Keuangan Pemerintah Daerah yang diperoleh melalui Laporan Hasil Pemeriksaan (LHP) BPK RI. Populasi yang digunakan dalam penelitian ini yaitu Pemerintah Provinsi di Pulau Sumatera. Pemilihan sampel menggunakan metode *purposive sampling* berjumlah 56 sampel. Penelitian ini menggunakan pendekatan kuantitatif dengan analisis data panel dan metode regresi linier berganda menggunakan pendekatan *Common Effect Model*. Hasil Penelitian menunjukkan bahwa secara parsial Desentralisasi Fiskal berpengaruh negatif dan signifikan terhadap *Fiscal Stress*, Dana Perimbangan berpengaruh positif dan signifikan terhadap *Fiscal Stress*, Belanja Modal tidak berpengaruh signifikan terhadap *Fiscal Stress*, dan Belanja Pegawai berpengaruh positif dan signifikan terhadap *Fiscal Stress* Pemerintah Provinsi di Pulau Sumatera. Secara simultan, Desentralisasi Fiskal, Dana Perimbangan, Belanja Modal dan Belanja Pegawai berpengaruh positif dan signifikan terhadap *Fiscal Stress*.

Kata Kunci : Desentralisasi Fiskal, Dana Perimbangan, Belanja Modal, Belanja Pegawai, *Fiscal Stress*.

ABSTRACT

The Effect of Fiscal Decentralization, Balancing Funds, Capital Expenditure and Employee Expenditure on Fiscal Stress of Provincial Governments in Sumatra

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This study aims to examine the effect of Fiscal Decentralization, Balance Fund, Capital Expenditure and Employee Expenditure on Fiscal Stress in Provincial Governments on the Island of Sumatra during the period 2017-2023. The data used is secondary data in the form of Budget Realization Reports (LRA) from the Regional Government Financial Statements obtained through the BPK RI Audit Report (LHP). The population used in this study is the Provincial Government on the island of Sumatra. Sample selection using purposive sampling method amounted to 56 samples. This study uses a quantitative approach with panel data analysis and multiple linear regression methods using the Common Effect Model approach. The results showed that partially Fiscal Decentralization has a negative and significant effect on Fiscal Stress, Balance Fund has a positive and significant effect on Fiscal Stress, Capital Expenditure has no significant effect on Fiscal Stress, and Employee Expenditure has a positive and significant effect on Fiscal Stress of Provincial Governments on the Island of Sumatra. Simultaneously, Fiscal Decentralization, Balance Fund, Capital Expenditure and Employee Expenditure have a positive and significant effect on Fiscal Stress.

Keywords : *Fiscal Decentralization, Balancing Fund, Capital Expenditure, Employee Expenditure, Fiscal Stress.*