

ABSTRAK

Pengaruh Desentralisasi Fiskal, Pendapatan Asli Daerah, Dana Perimbangan, Belanja Pegawai, dan Belanja Modal terhadap *Fiscal Stress* Pada Pemerintah Provinsi Se-Indonesia

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Penelitian ini bertujuan untuk mengetahui pengaruh desentralisasi fiskal, pendapatan asli daerah, dana perimbangan, belanja pegawai, dan belanja modal terhadap *fiscal stress* pada Pemerintah Provinsi se-Indonesia yang terdiri dari 38 Provinsi tahun 2021 – 2023. Penelitian ini menggunakan data sekunder yang berasal dari website resmi BPK RI berupa Laporan Keuangan Pemerintah Daerah. Teknik pengambilan sampel menggunakan *purposive sampling* yang memperoleh 90 sampel data yang diolah dengan bantuan program *EViews* versi 12, dengan metode analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa secara parsial desentralisasi fiskal berpengaruh negatif dan signifikan terhadap *fiscal stress*, pendapatan asli daerah berpengaruh negatif dan signifikan terhadap *fiscal stress*, dana perimbangan berpengaruh positif dan signifikan terhadap *fiscal stress*, belanja pegawai berpengaruh positif dan signifikan terhadap *fiscal stress*, belanja modal berpengaruh positif dan signifikan terhadap *fiscal stress*, dan secara simultan desentralisasi fiskal, pendapatan asli daerah, dana perimbangan, belanja pegawai, dan belanja modal berpengaruh signifikan terhadap *fiscal stress*.

Kata Kunci: Desentralisasi Fiskal, Pendapatan Asli Daerah, Dana Perimbangan, Belanja Pegawai, Belanja Modal, *Fiscal Stress*

ABSTRACT

The Influence of Fiscal Decentralization, Local Own Revenue, Balancing Funds, Employee Expenditure, and Capital Expenditure on Fiscal Stress in Provincial Governments in Indonesia

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This study aims to determine the effect of fiscal decentralization, regional own-source revenues, balancing funds, employee expenditures, and capital expenditures on fiscal stress in the Provincial Government throughout Indonesia consisting of 38 Provinces in 2021 - 2023. This research uses secondary data derived from the official website of BPK RI in the form of Local Government Financial Statements. The sampling technique used purposive sampling which obtained 90 data samples which were processed with the help of the EViews version 12 program, with multiple linear regression analysis methods. The results of this study indicate that partially fiscal decentralization has a negative and significant effect on fiscal stress, local own-source revenue has a negative and significant effect on fiscal stress, balancing funds have a positive and significant effect on fiscal stress, employee expenditure has a positive and significant effect on fiscal stress, capital expenditure has a positive and significant effect on fiscal stress, and simultaneously fiscal decentralization, local own-source revenue, balancing funds, employee expenditure, and capital expenditure have a significant effect on fiscal stress.

Keywords: Fiscal Decentralization, Local Own Revenue, Balancing Fund, Employee Expenditure, Capital Expenditure, Fiscal Stress