

ABSTRAK

ANALISIS FENOMENA *FLYPAPER EFFECT* DALAM PROSES PELAKSANAAN DESENTRALISASI FISKAL PROVINSI KALIMANTAN TIMUR SEBAGAI DAERAH PENYANGGA IBU KOTA NUSANTARA (IKN)

ANALYSIS OF THE FLYPAPER EFFECT PHENOMENON IN THE PROCESS OF IMPLEMENTING FISCAL DECENTRALIZATION OF EAST KALIMANTAN PROVINCE AS A BUFFER REGION FOR THE NUSANTARA CAPITAL CITY (IKN)

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Dalam menekan ketimpangan pembangunan, dilaksanakan kebijakan desentralisasi fiskal sebagai instrumen otonomi daerah dalam bentuk dukungan pendanaan melalui dana perimbangan dalam porsi Transfer ke Daerah dan Desa (TKDD) pada Anggaran Pendapatan dan Belanja Daerah (APBD) setiap daerah di Indonesia. Provinsi Kalimantan Timur merupakan daerah penyangga Ibu Kota Nusantara (IKN) yang idealnya memiliki kesiapan fiskal baik sehingga dapat mendukung optimalisasi IKN di kemudian hari. Indikasi ketergantungan dana transfer dapat diketahui melalui fenomena *flypaper effect*. Penelitian ini merupakan penelitian kuantitatif dengan metode regresi data panel pada variabel PAD, DAU, dan DBH terhadap belanja daerah Provinsi Kalimantan Timur tahun 2019-2023 untuk kemudian dilakukan analisis *flypaper effect*. Analisis lanjutan yakni analisis performa keuangan daerah dengan perhitungan: rasio kemandirian daerah, rasio efektivitas PAD, rasio efisiensi belanja daerah, serta analisis *share and growth*. Hasil penelitian menunjukkan bahwa adanya indikasi *flypaper effect* berdasarkan temuan: 1) signifikansi PAD sangat lemah terhadap belanja daerah; 2) koefisien regresi DAU lebih besar daripada PAD terhadap belanja daerah. Untuk performa keuangan daerah didapatkan hasil yakni: 1) 9 dari 10 kabupaten/kota memiliki kemandirian sangat rendah; 2) efektivitas PAD seluruh kabupaten/kota sangat baik; 3) efisiensi belanja daerah di seluruh kabupaten belum mencapai level efisien; 4) hanya terdapat 2 kabupaten/kota dengan kondisi *share and growth* sangat ideal sementara terdapat 8 kabupaten/kota belum memenuhi kriteria *share and growth* ideal.

Kata kunci: Flypaper effect, IKN, PAD, DAU, DBH

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In reducing development inequality, a fiscal decentralization policy is implemented as an instrument of regional autonomy in the form of funding support through balancing funds in the Transfer to Regions and Villages (TKDD) portion of the Regional Revenue and Expenditure Budget (APBD) for each region in Indonesia. East Kalimantan Province is a buffer area for the Indonesian Capital City (IKN) which ideally has good fiscal readiness so that it can support the optimization of IKN in the future. Indications of dependence on transfer funds can be seen through the flypaper effect phenomenon. This research is a quantitative research using a panel data regression method on the PAD, DAU and DBH variables on regional expenditure in East Kalimantan Province in 2019-2023 and then conducting a flypaper effect analysis. Further analysis is analysis of regional financial performance by calculating: regional efficiency ratio, PAD effectiveness ratio, regional expenditure efficiency ratio, as well as share and growth analysis. The research results show that there are indications of a flypaper effect based on the findings: 1) the significance of PAD is very weak for regional spending; 2) the DAU regression coefficient is greater than PAD on regional spending. For regional financial performance, the results obtained are: 1) 9 out of 10 districts/cities have very low independence; 2) the effectiveness of PAD in all districts/cities is very good; 3) the efficiency of regional spending in all districts has not yet reached an efficient level; 4) there are only 2 districts/cities with very ideal share and growth conditions, while there are 8 districts/cities that do not meet the ideal share and growth criteria.

Keywords: Flypaper effect, IKN, PAD, DAU, DBH